# Preston Hazara Community

England & Wales · Charity number 1176536

## Details

| | |
|---|---|
| Other names | PRESTON AFGHAN COMMUNITY ASSOCIATION, PRESTON AFGHAN COMMUNITY ASSOSIATION |
| Status | Registered |
| Legal form | CIO |
| Registered | 2018-01-05 |
| Register | View on the Charity Commission register |

## Contact


| | |
|---|---|
| Address | 179 Eldon Street<br>Ashton-On-Ribble<br>Preston<br>PR2 2BA |
| Phone | 07731788979 |
| Email | NOOR.ZEERAK@GMAIL.COM |


## Activities

**Objects:** TO ADVANCE THE MUSLIM RELIGION IN PARTICULAR, BUT NOT EXCLUSIVELY, BY PROMOTING AND ORGANISING ISLAMIC RELIGIOUS ACTIVITIES INCLUDING FESTIVALS AND WORSHIPTO FURTHER OR BENEFIT THE RESIDENTS OF PRESTON AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.

**Activities:** Community Centre to help local Afghan community of Preston

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

- Lancashire

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2024-12-31 | £11,356 | £10,361 | - | - |
| 2023-12-31 | £11,962 | £9,836 | - | - |
| 2022-12-31 | £22,416 | £18,778 | - | - |
| 2021-12-31 | £8,620 | £6,793 | - | - |
| 2021-01-04 | £3,550 | £5,598 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Talib Husseini** | Chair | 2023-12-03 |
| jumal jaffari | | 2023-12-03 |
| mohamed akbari | | 2023-12-03 |

**Preston Hazara Community**

England & Wales - Charity number 1176536

# Accounts

# PRESTON AFGHAN COMMUNITY ASSOCIATION

## FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 December 2024

Registered Charity No. 1176536

# PRESTON AFGHAN COMMUNITY ASSOCIATION

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# PRESTON AFGHAN COMMUNITY ASSOCIATION

**Report of the trustees for the year ended 31 December 2024**

The trustees present their annual report (Separate file) and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

**Reference and administrative information**

Charity Name: PRESTON AFGHAN COMMUNITY ASSOCIATION.
Charity Number: 1176536

**Trustees (up to the date of signing)**

| | |
|---|---|
| Talib Hussein | (Chair) |
| Mohamed akbari | (Trustee) |
| Jumal jaffari | (Trustee) |

**Principle Office**

179 Eldon Street
Ashton-On-Ribble
PRESTON
PR2 2BA

**Accountant**

Accountant4every1
22 Yarburgh street
Manchester
M16 7FJ

**Bankers**

**Lloyds Bank Pic**
**25 Gresham Street**
**London,**
**EC2V 7HN**

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 December 2024

| | | Unrestricted Funds | Restricted Funds | Year Ended December 2024 | Unrestricted | Restricted Funds | Year Ended 31 December 2023 |
|---|---|---|---|---|---|---|---|
| | Note | £ | | £ | £ | £ | £ |
| | | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 10520 | | 11,962 | 11,962 | -- | 11,962.00 |
| | | | | | | | |
| Charitable Activities | 4 | 836 | | | | | |
| | | | | | | | |
| Total | | 11,356.00 | | 11,356.00 | 11,962 | | 11,962.00 |
| | | | | | | | |
| | | | | | | | |
| Expenditure on: | | | | | | | |
| Raising Funds | 5 | 10361.96 | | 10,361.96 | 9,836 | -- | 9,836.00 |
| Charitable Activities | | | | | | -- | |
| | | | | | | | |
| Total | | 10361.96 | | 10,361.96 | 9,836.00 | -- | 9,836.00 |
| | | | | | | | |
| | | | | | | | |
| Net income/(expenditure) | | 994.04 | | 994.04 | 2,126.00 | | 2,126.00 |
| Transfers between funds | 6 | -- | | -- | -- | -- | -- |
| | | | | | | | |
| Net movement in funds | | 994.04 | -- | 994.04 | 2,126.00 | -- | 2,126.00 |

The statement of financial activities includes all gains and losses in the year.
All incoming resources and expenditures derive from continuing activities.

The notes on pages 8 to13 form part of the accounts.

# PRESTON AFGHAN COMMUNITY ASSOCIATION

**BALANCE SHEET *AS* ON 31 December 2024**

| | | 2024 | 2023 |
|---|---|---|---|
| | **Notes** | **£** | **£** |
| **Fixed assets:** | | | |
| Tangible assets | 10 | 340000 | |
| Total fixed assets | | 340000 | |
| **Current assets:** | | | |
| Cash at Bank & in Hand | | 13341.28 | |
| Prepaid expenses | | 0 | - |
| Total current assets | | 13341.28 | - |
| **Liabilities:** | | 0 | |
| Creditors: Amounts falling due within one year | 11 | -400 | |
| Net current assets or liabilities | | 12941.28 | - |
| Total assets less current liabilities | | 352941.28 | |
| **Total net assets or liabilities** | | **352941.28** | - |

Approved on behalf of the Trustees Management Committee.

____________________________________ Talib Hussein (Chair)

Date: 03 October 2025

The notes on pages 8 to13 form part of these accounts

**Notes to the accounts**

## 1. Accounting policies

**(a) Basis of preparation and assessment of going concern**
The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.The charity constitutes a public benefit entity as defined by FRS 102,

**(b) Funds structure**
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is no restricted fund.
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

**(c)Income recognition**
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
Donations are recognised when the charity has been notified in writing of both the amount and settlement date, In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfiled in the reporting period.
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank, Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) 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. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**
Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**
Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination ad legal fees together with an apportionment of overhead and support costs.
Governance costs and support costs relating to charitable activities have been apportioned based on type of expense.

**(g) Costs of raising funds**
The costs of raising funds consists of events.

**(h) Charitable Activities:**
Costs of charitable activities include governance costs and an apportionment of support costs.

**(i)Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalized and valued at historical cost. Depreciation is charged on the following basis:

| | |
|---|---|
| Building | 2% Straight Line Basis |
| Fixtures &Fittings | 20%Straight Line Basis Building |
| Improvements | 5% Straight Line Basis |

**(j) Realized gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realized Gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealized gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realized And unrealized investment gains and losses are combined in the Statement of Financial Activities.

(k) **Debtors**

Trade and other debtors are recognized at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(l) **Creditors and Provisions**

Creditors and provisions are recognized where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognized at their settlement amount after allowing for any trade discounts due.

**2.** **Related party transactions and** trustees' expenses and remuneration The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the period totalled £ nil.

## 3. Donations and Legacies

| | Unrestricted Year Ended 31 December | Restricted Year Ended 31 December |
|---|---|---|
| | **2024** | **2024** |
| | **£** | **£** |
| Donations | 10520 | 0 |
| **Total** | 10520 | 0 |

## 4. Income from Charitable Activities

| | Unrestricted Year Ended 31 December | Restricted Year Ended 31 December |
|---|---|---|
| | **2024** | **2024** |
| | **£** | **£** |
| Events | 836 | 0 |
| **Total** | **836** | **0** |

**5. Expenditure:**

| Raising Funds | Expenditure | Year Ended 31 December 2024 |
|---|---|---|
| Expenditure | | |
| Utilities | 8162.76 | 8162.76 |
| insurance | 823.97 | 823.97 |
| city council | 1375.23 | 1375.23 |
| Total | 10361.96 | 10361.96 |

6. Tangible Fixed Assets

| | Building | Machinery | Total |
|---|---|---|---|
| COST: | | 0 | |
| At 01 January 2024 | 299200 | 0 | 299200 |
| | | | --- |
| Additions | 47600 | -<br>- | 47600 |
| At 31 December 2024 | 346800 | -<br>- | 346800 |
| Depreciation: | 6800 | 0 | 6800 |
| Charged in Year 2024 | -- | 0<br>0 | |
| At 31 December 2024 | 340000 | 0 | 340000 |
| NET BOOK VALUE | | | |
| At 31 December, 2023 | 292400 | -- | 292400 |
| At 31 December, 2024 | 340000 | 0 | 340000 |

7. **Investment property** comprises consists of two halls, held for rental and capital appreciation purposes. The fair value of the investment property has been arrived at from reviewing market evidence from sources not connected with the charity. The valuation is by the Trustees on an open market value basis.

**Fair Value**

At 31 December 2024 £340000

**8. Creditors: amount falling due within one year**

| | 2024 | | 2023 |
|---|---|---|---|
| | £ | | £ |
| Other Creditors and accruals | 400 | | 0 |
| **Total** | **400** | | **0** |

**9. Analysis of charitable funds:**

| | Balance at 31 December | Incoming Resources | Resources Expended | Reveluation | Depreciation | Balance at 31 December |
|---|---|---|---|---|---|---|
| | 2023 | | | | | 2024 |
| | £ | £ | £ | £ | | £ |
| **General Fund** | 299,200 | 11,356.00 | -10361.96 | 47600 | -6800 | 340,994 |
| **Total** | 299,200 | 11,356.00 | -10361.96 | **47600** | **-6800** | 340,994 |

19. Financial Instruments:

The charity only has financial assets and liabilities of a kind that qualify as basic Financial instruments. Basic financial instruments are initially recognized on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortized cost using the effective interest method.

END

# Accounts

GOV.UK Charity Commission

# Charity Commission Annual Return 2023

**PRESTON AFGHAN COMMUNITY ASSOCIATION**

Charity registration number: 1176536

**Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.**

**This document is a record of the information provided in the Annual Return 2023.**

## Financial period

**Financial period start date**

01/01/2023

**Financial period end date**

31/12/2023

## Income and spending

**Income £**

£11,962

**Spending £**

£9,836

## Number of contracts from government

**How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period for this return?**

0

## Number of grants from government

**How many grants did your charity receive from central government or a local authority during the financial period for this return?**

0

## Income breakdown

**Donations and legacies (excluding Endowments Received)**

£10,195

**Charitable activities**

£0

**Other trading activities**

£0

**Investments**

£0

**Other**

£1,767

## Recipients of grants

**Please round all figures to the nearest pound (do not enter decimal points or commas).Individuals**

£0

**Other charities**

£0

**Other organisations that are not charities**

£0

## Trustee payments

**Excluding out of pocket expenses, for what were any of the trustees paid during the financial period for this return?**

☒e. None of the trustees have been paid

**Did any of the trustees resign and take up employment with your charity in the financial period of this return?**

No

## Income from outside the UK

**Did your charity receive income from outside of the United Kingdom in the financial period of this return?**

No

## Delivering activities outside the United Kingdom

**Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?**

No

## Spending outside England & Wales

**Did your charity spend funds outside of the United Kingdom in the financial period of this return?**

No

## Trading subsidiaries

**Does the charity have any trading subsidiaries?**

No

## Charity contact details correct

**Is the contact address displayed from the Register of Charities, correct?**

Yes

## Charity headquarters details correct

**Is this the same address that you use as your charity's administrative headquarters?**

Yes

## Charity contact address

179 Eldon Street

Ashton-On-Ribble

PRESTON

PR2 2BA

## Charity Headquarters address

179 Eldon Street

Ashton-On-Ribble

PRESTON

PR2 2BA

## Membership type

**Is the charity part of a wider group structure with a parent body and subsidiary bodies?**

no, the charity is not part of a wider group structure

## Employment contract types

**People were permanently employed by your charity**

0

**People were on fixed-terms contracts with your charity**

0

**Self-employed people were working for your charity**

0

## Governance policies

**Internal charity financial controls policy and procedures**

Yes

**Safeguarding policy and procedures**

Yes

**Financial reserves policy and procedures**

Yes

**Complaints policy and procedures**

Yes

**Serious incident reporting policy and procedures**

Not applicable

**Internal risk management policy and procedures**

Yes

**Trustee expenses policy and procedures**

Not applicable

**Trustee conflicts of interest policy and procedures**

Yes

**Investing charity funds policy and procedures**

Not applicable

**Campaigns and political activity policy and procedures**

Not applicable

**Bullying and harassment policy and procedures**

Yes

**Social media policy and procedures**

Not applicable

**Engaging external speakers at charity events policy and procedures**

Not applicable

## Safeguarding

**Has your charity provided services to children and/or adults at risk in the financial period of the return?**

No

## External risk and impact

**Donations,**

Positive

**Other income - grants**

Unknown/No Change/Not Applicable

**Other income - contracts**

Unknown/No Change/Not Applicable

**Other income - investment**

Unknown/No Change/Not Applicable

**Expenditure on charitable activities**

| |
|---|
| Unknown/No Change/Not Applicable |

**Expenditure on overheads**

| |
|---|
| Unknown/No Change/Not Applicable |

**Number of volunteers**

| |
|---|
| Positive |

**Number of employees**

| |
|---|
| Positive |

**Number of trustees**

| |
|---|
| Positive |

**Fundraising activities**

| |
|---|
| Unknown/No Change/Not Applicable |

**Capacity to deliver services**

| |
|---|
| Unknown/No Change/Not Applicable |

**Total service demand**

| |
|---|
| Unknown/No Change/Not Applicable |

## Volunteers

**Excluding trustees, provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?**

| |
|---|
| 2 |

## Privacy statement

**Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:**

- **you have consented to their release; or**
- **we are legally obliged to disclose them; or**
- **we regard disclosure as either (a) necessary so that we can properly carry out our**

**statutory functions or (b) necessary in the public interest.**

**We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:**

- **we can lawfully do so; and**
- **we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest**

**Information we collect about you**

**We will use this information:**

**To enable us to carry out our statutory functions and duties;**

**This will include the following actions:**

**(a) update, consolidate, and improve the accuracy of our records;**

**(b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;**

**(c) data analysis, testing, research, statistical and survey purposes**

**Information we receive from other sources.**

**Information we receive from other sources**

**We may combine this information with information you give to us and information we collect about you.**

**We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).**

**We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.**

**The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.**

**As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.**

**Please check back frequently to see any updates or changes to our privacy policy.**

## Declaration

**Your role at the charity (select one):**

☒Trustee

| | |
|---|---|
| **Given names** | Farhad |
| **Family name** | Hidari |
| **Telephone number** | 07395387115 |
| **Email** | Fhidari20@hotmail.com |
| **Date submitted** | 24/06/2024 |

**It is a criminal offence under section 60 of the Charities Act 2011 for anyone to knowingly or recklessly provide false or misleading information to the commission; this includes suppressing, concealing or destroying documents.**

# Accounts

# Preston Afghan Community Association

Registered Charity No: 1176536

179 Eldon St, Ashton- on-Ribble, Preston, PR2 2BA

## General meeting

On 28th of December 2022 a general meeting takes place at the address above as the following.

- All the income and expenditure of the community is delivered to the community members to ensure that the integrity of the community budget is sustainable during the year 2022.
- Answering all questions raised by community members regarding handling the community budgets.

Signatures:

AZ.B

AZIZ

ASIF

Abdul Hidayat

mohammed ehsan

Khadem Noori

AB

Mohseni Mohamed Alam

S. Shahidzada

Amanulla

# Accounts

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Preston Afghan Community Association

Accounts

31 December 2021

**Preston Afghan Community Association**
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**Preston Afghan Community Association**
**Business Information**

**Trustee**
Mohammed Reza Ehsani
Khadem Noori
Jawad Shahidzada
Amanulla Norozi
Abdul Payman

**Accountants**
RMI Accountancy
128 Colne Road
Burnley
United Kingdom

BB10 1DT

**Bankers**

**Solicitors**

**Business address**
179 Eldon Street,
Preston
PR2 2BA

Charity
1176536

**Preston Afghan Community Association**

**The report of the trustees for the year ended 5th January 2022**

**Introduction**

The trustees present their annual report and accounts for the year ended **5th January 2022**. The board of the trustees are satisfied with the performance of the charity during the year and the position at **5th January 2022** and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

**Name, registered office and constitution of the charity**

The full name of the charity is "**Preston Afghan Community Association**", The charity is also know by the name **Preston Afghan Community Association**.

The legal registration details are:-

| | |
|---|---|
| The Principal Office is: | 179 Eldon Street, Preston, PR2 2BA |
| Charity Registration Number: | 116536 |
| The telephone number is | 07765377892 |

**Objectives and Activities of the Charity**

The charity's objectives and principal activities to provide Mosque and Culture of Nelson for the purpose

1: Community Centre to support local Afghan community

## Independent Examiner

Mudassar Iqbal – MSc, FFA, FTA, CFE
RMI Accountancy
128 Colne Road
Burnley
Lancashire
BB10 1DT

### Statement of Trustees' Responsibilities

The Charities Act requires the Board of Trustees 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 Board is required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- 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 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. 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 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 inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 12th July 2022

*Mojtaba Mohseni*

Mojtaba Mohseni
Trustee

**Report of the independent Examiner to the trustees of**

**Preston Afghan Community Association**

**On the accounts of the Charity for the year ended 5th January 2022**

I report on the Financial Statements of the Charity for the year ended **5th January 2022** which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisation, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting.

**Respective Responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied 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 documents or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:-

a) Examine the accounts under section 145 of the act
b) To follow the procedure laid down in the general direction given by the Charity Commission under section 145 (5) (b) of the act: and:
c) To state whether particular matters have come to my attention.

**Basis of Opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An Independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a Comparison of the Financial Statements presented with these records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The Purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The Procedure undertaken do not provide all the evidence that would be required in an audit and information supplied by the trustees, the course of the examination is not subjected to audit tests or enquiries and consequently I do not express an audit opinion on the view given by the financial statements and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report, I obtain written assurances from the trustees of all material matters.

**Independent Examiner's Statement, report, and opinion**

Subject to the limitation upon the scope of my work as detailed above, in connection with my examination, I can confirm that

**The following section is only applicable if**

The gross income of the charity in the year ended **5th January 2022** appears to exceed the sum specified in section 145 (3) of the act, namely £250,000 and that I am Qualified to act as independent examiner in accordance with that section by virtue of my being a qualified accountant.

1) This is a report in respect of an examination carried out under section 145 of the act and in accordance with any directions given by the commission under subsection (5)(b) of that section which are applicable.

   And that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements,

   i. To keep accounting records in accordance with section 130 of the Act

   ii. To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the act and ;

   iii. That the financial Statements be prepared in accordance with the methods and principles set out in the statement of Recommended Practice – Accounting and Reporting by Charities have not met or to which, in opinion, attention should be drawn in my report to enable a proper understanding of the accounts to be reached.

## Independent Examiner

Mr Mudassar Iqbal – MSc, FFA, FTA, CFE
Fellow Financial Accountant

**RMI Accountancy**
128 Colne Road
Burnley
Lancashire
BB10 1DT

**Preston Afghan Community Association**
**Profit and Loss Account**
**for the year ended 31 December 2021**

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| **Sales** | 8,620 | 3,550 |
| **Expenses** | | |
| Rent, rates, power and insurance costs | 3,539 | 2,037 |
| Repairs and renewals of property and equipment | - | 1,096 |
| Telephone, fax, stationery and other office costs | 372 | 329 |
| Accountancy, legal and other professional fees | 500 | 600 |
| Depreciation and loss/(profit) on sale | 1,153 | 1,536 |
| Other business expenses | 1,229 | - |
| | 6,793 | 5,598 |
| **Profit/(loss)** | 1,827 | (2,048) |

# Preston Afghan Community Association
## Balance Sheet
### as at 31 December 2021

| | Notes | | 2021 £ | | 2020 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Equipment, machinery and motor vehicles | 3 | | 3,459 | | 4,612 |
| Other fixed assets | 4 | | 145,000 | | 145,000 |
| | | | 148,459 | | 149,612 |
| **Current assets** | | | | | |
| Bank/building society balances | | 5,564 | | 2,084 | |
| **Current liabilities** | | | | | |
| Other liabilities and accruals | | 1,100 | | 600 | |
| **Net current assets** | | | 4,464 | | 1,484 |
| **Net assets** | | | 152,923 | | 151,096 |
| **Capital account** | | | | | |
| Balance at start of period | | | 151,096 | | 153,144 |
| Net profit/(loss) | | | 1,827 | | (2,048) |
| | | | 152,923 | | 151,096 |

**Preston Afghan Community Association**
**Notes to the Accounts**
**for the year ended 31 December 2021**

## 1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

## 2 Profit and loss account analysis

| | 2021 £ | 2020 £ |
|---|---|---|
| **Sales** | | |
| Sales | 8,620 | 3,550 |
| **Rent, rates, power and insurance costs** | | |
| Rates | 1,229 | - |
| Light and heat | 1,846 | 1,685 |
| Property insurance | 464 | 352 |
| | 3,539 | 2,037 |
| **Repairs and renewals of property and equipment** | | |
| Repairs and maintenance | - | 1,096 |
| **Telephone, fax, stationery and other office costs** | | |
| Telephone and internet | 372 | 329 |
| **Accountancy, legal and other professional fees** | | |
| Accountants fees | 500 | 600 |
| **Depreciation and loss/(profit) on sale** | | |
| Depreciation | 1,153 | 1,536 |
| **Other business expenses** | | |
| Sundry expenses | 1,229 | - |

**Preston Afghan Community Association**
**Notes to the Accounts**
**for the year ended 31 December 2021**

### 3 Plant, machinery and motor vehicles

| | Plant and machinery £ |
|---|---|
| **Cost** | |
| At 1 January 2021 | 8,321 |
| At 31 December 2021 | 8,321 |
| **Depreciation** | |
| At 1 January 2021 | 3,709 |
| Charge for the year | 1,153 |
| At 31 December 2021 | 4,862 |
| **Net book value** | |
| At 31 December 2021 | 3,459 |
| At 31 December 2020 | 4,612 |

### 4 Other fixed assets

| | 2021 £ | 2020 £ |
|---|---|---|
| Premises | 145,000 | 145,000 |

**Preston Hazara Community**

England & Wales - Charity number 1176536

# Accounts

Preston Afghan Community Association

Accounts

4 January 2021

## Preston Afghan Community Association
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**Preston Afghan Community Association**
**Business Information**

**Trustee**
Mohammed Reza Ehsani
Khadem Noori
Jawad Shahidzada
Amanulla Norozi
Abdul Payman

**Accountants**
RMI Accountancy
128 Colne Road
Burnley
Lancashire

BB10 1DT

**Bankers**
Lloyds Banks

**Solicitors**

**Business address**
179 Eldon Street,
Preston
PR2 2BA

Charity
1176536

## Independent Examiner

Mudassar Iqbal – MSc, FFA, FTA, CFE
RMI Accountancy
128 Colne Road
Burnley
Lancashire
BB10 1DT

### Statement of Trustees' Responsibilities

The Charities Act requires the Board of Trustees 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 Board is required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- 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 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. 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 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 inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 24th January 2022

*Mojtaba Mohseni*

Mojtaba Mohseni
Trustee

**Preston Afghan Community Association**

**The report of the trustees for the year ended 5th January 2021**

## Introduction

The trustees present their annual report and accounts for the year ended **5th January 2021**. The board of the trustees are satisfied with the performance of the charity during the year and the position at **5th January 2021** and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

## Name, registered office and constitution of the charity

The full name of the charity is "**Preston Afghan Community Association**", The charity is also know by the name **Preston Afghan Community Association.**

The legal registration details are:-

| | |
|---|---|
| The Principal Office is: | 179 Eldon Street, Preston, PR2 2BA |
| Charity Registration Number: | 116536 |
| The telephone number is | 07765377892 |

## Objectives and Activities of the Charity

The charity's objectives and principal activities to provide Mosque and Culture of Nelson for the purpose

1: Community Centre to support local Afghan community

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report, I obtain written assurances from the trustees of all material matters.

**Independent Examiner's Statement, report, and opinion**

Subject to the limitation upon the scope of my work as detailed above, in connection with my examination, I can confirm that

**The following section is only applicable if**

The gross income of the charity in the year ended **5th January 2021** appears to exceed the sum specified in section 145 (3) of the act, namely £250,000 and that I am Qualified to act as independent examiner in accordance with that section by virtue of my being a qualified accountant.

1) This is a report in respect of an examination carried out under section 145 of the act and in accordance with any directions given by the commission under subsection (5)(b) of that section which are applicable.

   And that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements,

   i. To keep accounting records in accordance with section 130 of the Act

   ii. To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the act and ;

   iii. That the financial Statements be prepared in accordance with the methods and principles set out in the statement of Recommended Practice – Accounting and Reporting by Charities have not met or to which, in opinion, attention should be drawn in my report to enable a proper understanding of the accounts to be reached.

**Independent Examiner**

Mr Mudassar Iqbal – MSc, FFA, FTA, CFE
Fellow Financial Accountant

**RMI Accountancy**
128 Colne Road
Burnley
Lancashire
BB10 1DT

**Report of the independent Examiner to the trustees of**

**Preston Afghan Community Association**

**On the accounts of the Charity for the year ended 5th January 2021**

I report on the Financial Statements of the Charity for the year ended **5th January 2021** which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisation, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting.

**Respective Responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied 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 documents or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:-

a) Examine the accounts under section 145 of the act
b) To follow the procedure laid down in the general direction given by the Charity Commission under section 145 (5) (b) of the act: and:
c) To state whether particular matters have come to my attention.

**Basis of Opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An Independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a Comparison of the Financial Statements presented with these records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The Purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The Procedure undertaken do not provide all the evidence that would be required in an audit and information supplied by the trustees, the course of the examination is not subjected to audit tests or enquiries and consequently I do not express an audit opinion on the view given by the financial statements and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

**Preston Afghan Community Association**
**Profit and Loss Account**
**for the year ended 4 January 2021**

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| **Sales** | 3,550 | 5,460 |
| **Expenses** | | |
| Rent, rates, power and insurance costs | 2,037 | 2,856 |
| Repairs and renewals of property and equipment | 1,096 | 3,883 |
| Telephone, fax, stationery and other office costs | 329 | 1,972 |
| | 5,598 | 10,247 |
| **Loss** | (2,048) | (4,787) |

**Preston Afghan Community Association**
**Balance Sheet**
**as at 4 January 2021**

| | Notes | | 2021 £ | | 2020 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Equipment, machinery and motor vehicles | 3 | | 4,612 | | 6,148 |
| Other fixed assets | 4 | | 145,000 | | 145,000 |
| | | | 149,612 | | 151,148 |
| **Current assets** | | | | | |
| Bank/building society balances | | 2,084 | | 1,996 | |
| **Net current assets** | | | 1,484 | | 1,996 |
| **Net assets** | | | 151,096 | | 153,144 |
| **Capital account** | | | | | |
| Balance at start of period | | | 153,144 | | 157,931 |
| Net loss | | | (2,048) | | (4,787) |
| | | | 151,096 | | 153,144 |

**Preston Afghan Community Association**
**Notes to the Accounts**
**for the year ended 4 January 2021**

## 1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

## 2 Profit and loss account analysis

| | 2021 £ | 2020 £ |
|---|---|---|
| **Sales** | | |
| Sales | 3,550 | 5,460 |
| **Rent, rates, power and insurance costs** | | |
| Light and heat | 1,685 | 1,641 |
| Property insurance | 352 | 410 |
| Service charges | - | 805 |
| | 2,037 | 2,856 |
| **Repairs and renewals of property and equipment** | | |
| Repairs and maintenance | 1,096 | 3,883 |
| **Telephone, fax, stationery and other office costs** | | |
| Telephone and fax | 329 | 410 |
| Equipment expensed | - | 1,562 |
| | 329 | 1,972 |

## Preston Afghan Community Association
## Notes to the Accounts
## for the year ended 4 January 2021

### 3 Plant, machinery and motor vehicles

| | Plant and machinery £ |
|---|---|
| **Cost** | |
| At 5 January 2020 | 8,321 |
| At 4 January 2021 | 8,321 |
| **Depreciation** | |
| At 4 January 2021 | 3,709 |
| **Net book value** | |
| At 4 January 2021 | 4,612 |
| At 4 January 2020 | 6,148 |

### 4 Other fixed assets

| | 2021 £ | 2020 £ |
|---|---|---|
| Premises | 145,000 | 145,000 |