

Preston Hazara Community

England & Wales · Charity number 1176536

Details

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

Contact

Address	179 Eldon Street Ashton-On-Ribble Preston 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 WORSHIP TO 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 Hussein	Chair	2023-12-03
jumal jaffari		2023-12-03
mohamed akbari		2023-12-03

Accounts

PRESTON AFGHAN COMMUNITY ASSOCIATION

PRESTON AFGHAN COMMUNITY ASSOCIATION

**FINANCIAL STATEMENTS FOR THE YEAR ENDING
31 December 2024**

Registered Charity No. 1176536

PRESTON AFGHAN COMMUNITY ASSOCIATION

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

PRESTON AFGHAN COMMUNITY ASSOCIATION

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 to 13 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		<u>0</u>	-
Total current assets		<u>13341.28</u>	-
Liabilities:		0	
Creditors: Amounts falling due within one year	11	-400	
Net current assets or liabilities		<u>12941.28</u>	-
Total assets less current liabilities		352941.28	
Total net assets or liabilities		<u>352941.28</u>	-

Approved on behalf of the Trustees Management Committee.

_____ Talib Hussein (Chair)

Date: 03 October 2025

The notes on pages 8 to 13 form part of these accounts

PRESTON AFGHAN COMMUNITY ASSOCIATION

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 fulfilled 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 and 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.

PRESTON AFGHAN COMMUNITY ASSOCIATION

(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

PRESTON AFGHAN COMMUNITY ASSOCIATION

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	- -	47600
At 31 December 2024	346800	- -	346800
Depreciation:	6800	0	6800
Charged in Year 2024	--	0 0	
At 31 December 2024	340000	0	340000
NET BOOK VALUE			
At 31 December, 2023	292400	--	292400
At 31 December, 2024	340000	0	340000

PRESTON AFGHAN COMMUNITY ASSOCIATION

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

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

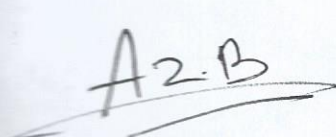
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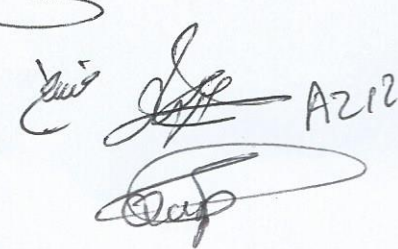
General meeting

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.

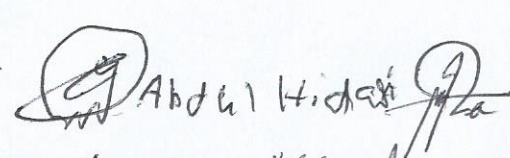
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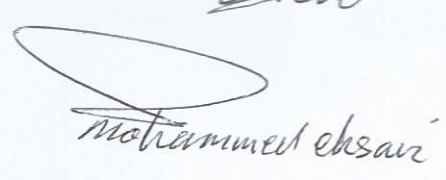
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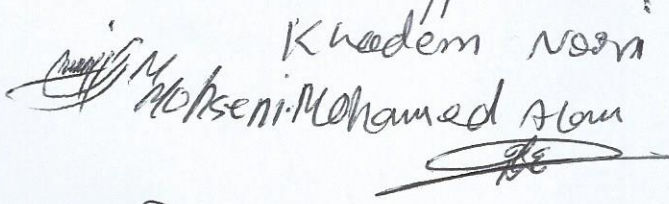
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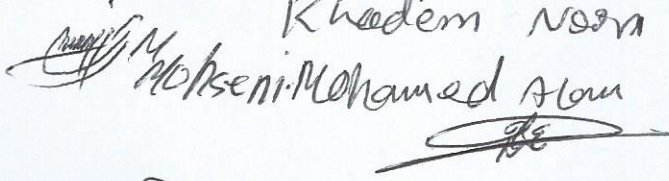
 Daktar

 ASIF

 Abdul Hideri

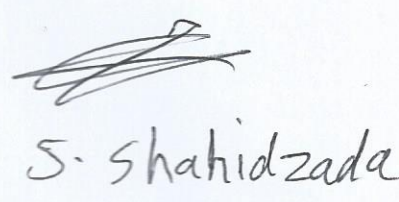
 Mohammed Ehsan

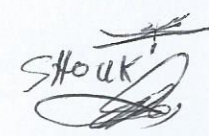
 Khadem Noori

 Mohseni-Mohamed Alom

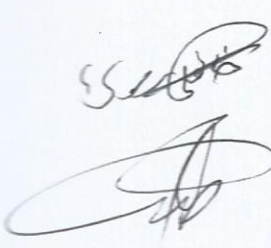
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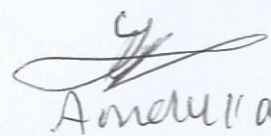
 Ashraf

 S. Shahidzada

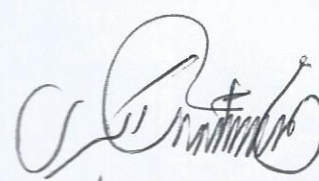
 Shouk

 708H

 Ghulam

 Amirullah

 Amirullah

 Amirullah

 Amirullah

Accounts

Preston Afghan Community Association

Accounts

31 December 2021

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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 known 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
		<u>148,459</u>	<u>149,612</u>
Current assets			
Bank/building society balances		<u>5,564</u>	<u>2,084</u>
Current liabilities			
Other liabilities and accruals		<u>1,100</u>	<u>600</u>
Net current assets		4,464	1,484
Net assets		<u>152,923</u>	<u>151,096</u>
Capital account			
Balance at start of period		151,096	153,144
Net profit/(loss)		1,827	(2,048)
		<u>152,923</u>	<u>151,096</u>

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	<u>8,321</u>
Depreciation	
At 1 January 2021	3,709
Charge for the year	<u>1,153</u>
At 31 December 2021	<u>4,862</u>
Net book value	
At 31 December 2021	<u>3,459</u>
At 31 December 2020	<u>4,612</u>

4 Other fixed assets

	2021 £	2020 £
Premises	<u>145,000</u>	<u>145,000</u>

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

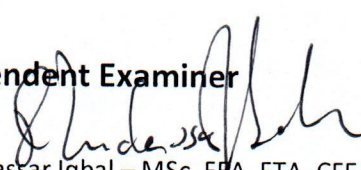
The gross income of the charity in the year ended 5th January 2021 appears to exceed the sum specified in section 145 (3) of the act, namely £250,000 and that I am Qualified to act as independent examiner in accordance with that section by virtue of my being a qualified accountant.

- 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
	<u>5,598</u>	<u>10,247</u>
Loss	<u>(2,048)</u>	<u>(4,787)</u>

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
		<u>149,612</u>	<u>151,148</u>
Current assets			
Bank/building society balances		<u>2,084</u>	<u>1,996</u>
Net current assets		1,484	1,996
Net assets		<u>151,096</u>	<u>153,144</u>
Capital account			
Balance at start of period		153,144	157,931
Net loss		(2,048)	(4,787)
		<u>151,096</u>	<u>153,144</u>

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

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	<u>8,321</u>
Depreciation	
At 4 January 2021	<u>3,709</u>
Net book value	
At 4 January 2021	<u>4,612</u>
At 4 January 2020	<u>6,148</u>

4 Other fixed assets

	2021 £	2020 £
Premises	<u>145,000</u>	<u>145,000</u>