

Preston Afghan Community Association

Accounts

31 December 2021

Preston Afghan Community Association Contents

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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>