

# PASHTUN TRUST

England & Wales · Charity number 1177017

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-02-06

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 2a Heather Road  
Small Heath  
Birmingham  
B10 9TA

**Phone** 07796000096

**Email** [info@pashtuntrust.com](mailto:info@pashtuntrust.com)

**Website** [www.pashtuntrust.com](http://www.pashtuntrust.com)

## Activities

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**Objects:** ADVANCEMENT OF EDUCATION1. FOR THE PUBLIC BENEFIT TO PROMOTE THE EDUCATION (INCLUDING SOCIAL AND PHYSICAL TRAINING) OF PEOPLE IN THE UK AND AROUND THE WORLD (IN PARTICULAR THOSE OF PASHTUN ETHNICITY) IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT, INCLUDING BY:(I)PROVIDING THEIR EDUCATION (INCLUDING THE STUDY OF MUSIC OR OTHER ARTS), TO UNDERTAKE TRAVEL IN FURTHERANCE OF THAT EDUCATION OR TO PREPARE FOR ENTRY TO ANY OCCUPATION, TRADE OR PROFESSION ON LEAVING ANY EDUCATIONAL ESTABLISHMENT.2. TO ASSIST IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT ANY CHARITY IN IN ANY PART OF THE WORLD WHOSE AIMS INCLUDE ADVANCING EDUCATION OF PERSONS UNDER THE AGE OF 25 YEARS BY DEVELOPING THEIR MENTAL, PHYSICAL AND MORAL CAPABILITIES THROUGH LEISURE TIME ACTIVITIES.3. TO ADVANCE THE EDUCATION OF THE PUBLIC IN GENERAL (AND PARTICULARLY AMONGST NON MUSLIMS/NON PASHTUNS) ON THE SUBJECT OF ISLAM AND PASHTUN HISTORY AND TO PROMOTE RESEARCH FOR THE PUBLIC BENEFIT IN ALL ASPECTS OF THAT SUBJECT AND TO PUBLISH THE USEFUL RESULTS.EQUALITY AND DIVERSITYTHE PROMOTION OF EQUALITY AND DIVERSITY FOR THE PUBLIC BENEFIT BY FOR EXAMPLE:(A)THE ELIMINATION OF DISCRIMINATION ON THE GROUNDS OF RACE, GENDER, DISABILITY , SEXUAL ORIENTATION OR RELIGION;(B)ADVANCING EDUCATION AND RAISING AWARENESS IN EQUALITY AND DIVERSITY;(C)PROMOTING ACTIVITIES TO FOSTER UNDERSTANDING BETWEEN PEOPLE FROM DIVERSE BACKGROUNDS;(D)CONDUCTING OR COMMISSIONING RESEARCH ON EQUALITY AND DIVERSITY ISSUES AND PUBLISHING THE RESULTS TO THE PUBLIC;(E)CULTIVATING A SENTIMENT IN FAVOUR OF EQUALITY AND DIVERSITY.COMMUNITY CENTRE TO FURTHER OR BENEFIT THE RESIDENTS OF THE UK (IN PARTICULAR THOSE OF PASHTUN ETHNICITY) 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.IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER:TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.ADVISE AND COUNSELLING THE RELIEF OF THE PHYSICAL AND MENTAL SICKNESS OF PERSONS IN NEED (IN PARTICULAR THOSE OF PASHTUN ETHNICITY) BY REASON OF ADDICTION TO CONTROLLED SUBSTANCES IN PARTICULAR BY THE PROVISION OF COUNSELLING AND SUPPORT.THE RELIEF OF FINANCIAL HARDSHIP BY THE PROVISION OF FREE LEGAL ADVICE AND ASSISTANCE TO PERSONS (IN PARTICULAR THOSE OF PASHTUN ETHNICITY) WHO, THROUGH LACK OF MEANS, WOULD OTHERWISE BE UNABLE TO OBTAIN SUCH ADVICE.NATURAL DISASTER THE RELIEF OF FINANCIAL NEED AND SUFFERING AMONG VICTIMS OF NATURAL OR OTHER KINDS OF DISASTER IN THE FORM OF MONEY (OR OTHER MEANS DEEMED SUITABLE) FOR PERSONS, BODIES, ORGANISATIONS AND/OR COUNTRIES AFFECTED PROMOTION OF THE LAW, POLICE AND CRIME PREVENTIONTO PROMOTE, FOR THE BENEFIT OF THE PUBLIC, THE EFFICIENCY OF THE POLICE IN THE UNITED KINGDOM AND TO PROMOTE GOOD CITIZENSHIP AND GREATER PUBLIC PARTICIPATION IN THE PREVENTION AND SOLUTION OF CRIME IN THE AREA.RELIEF OF POVERTY THE PREVENTION OR RELIEF OF POVERTY IN ANY PART OF THE WORLD (IN PARTICULAR THOSE OF PLACES POPULATED BY PEOPLE OF PASHTUN ETHNICITY)BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.TO RELIEVE POVERTY OR FINANCIAL HARDSHIP AMONG REFUGEES, ASYLUM

SEEKERS, MIGRANT WORKERS AND THEIR DEPENDANTS LIVING IN ANY PART OF THE WORLD BY PROVIDING INTERPRETING/TRANSLATING/ADVOCACY/ HEALTH/HOUSING ADVICE AND EDUCATION.THE PREVENTION OR RELIEF OF POVERTY OR FINANCIAL HARDSHIP ANYWHERE IN THE WORLD (IN PARTICULAR THOSE OF PLACES POPULATED BY PEOPLE OF PASHTUN ETHNICITY) BY PROVIDING OR ASSISTING IN THE PROVISION OF EDUCATION, TRAINING, HEALTHCARE PROJECTS AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BE SELF-SUFFICIENT.RELIEF OF FINANCIAL HARDSHIP THE RELIEF OF FINANCIAL HARDSHIP AMONG PEOPLE LIVING OR WORKING IN ANY PART OF THE WORLD (IN PARTICULAR THOSE OF PLACES POPULATED BY PEOPLE OF PASHTUN ETHNICITY) BY PROVIDING SUCH PERSONS WITH GOODS/SERVICES WHICH THEY COULD NOT OTHERWISE AFFORD THROUGH LACK OF MEANSRELIEF OF UNEMPLOYMENT THE RELIEF OF UNEMPLOYMENT FOR THE BENEFIT OF THE PUBLIC IN SUCH WAYS AS MAY BE THOUGHT FIT, INCLUDING ASSISTANCE TO FIND EMPLOYMENT (IN PARTICULAR FOR PEOPLE OF PASHTUN ETHNICITY)YOUNG PEOPLE TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 21 LIVING IN THE UK (IN PARTICULAR FOR PEOPLE OF PASHTUN ETHNICITY) BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF:(A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;(B) ADVANCING EDUCATION;(C) RELIEVING UNEMPLOYMENT;(D) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.AMATEUR SPORTSTHE PROMOTION OF COMMUNITY PARTICIPATION (IN PARTICULAR AMONGST PEOPLE OF PASHTUN ETHNICITY) IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE PLAYING SPORTS.

**Activities:** Charity for the public benefit nationally and internationally.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£11,986	£15,775	-	-
2024-03-31	£16,846	£17,058	-	-
2023-03-31	£19,068	£18,628	-	-
2022-03-31	£14,052	£20,095	-	-
2021-03-31	£12,117	£12,235	-	-

## Trustees

Name	Role	Appointed
Daud Ali Khan		2019-10-20
GUL NAWAB KHAN		2018-02-06
SAFDAR DURAN LLB Hons		2018-02-06

**PASHTUN TRUST**

England & Wales - Charity number 1177017

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# Accounts

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Pashtun Trust

Charity No. 1177017

Company No. CE013154

Trustees' Report and Unaudited Accounts

30 April 2025

Pashtun Trust  
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Balance Sheet	4
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 April 2025.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE013154

Charity No. 1177017

Registered Office

2A Heather Road

Small Heath

Birmingham

B10 9TA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

S. Duran

D.A. Khan

G.N. Khan

Accountants

BVSC

Latham House

33-34 Paradise Street

Birmingham

B1 2AJ

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

D.A. Khan

Trustee

09 January 2026

Pashtun Trust  
Statement of Financial Activities  
for the year ended 30 April 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	4	11,986	-	11,986	16,846
Total		11,986	-	11,986	16,846
Expenditure on:					
Charitable activities	5	15,312	-	15,312	16,322
Other	6	463	-	463	736
Total		15,775	-	15,775	17,058
Net gains on investments		-	-	-	-
Net expenditure	7	(3,789)	-	(3,789)	(212)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(3,789)	-	(3,789)	(212)
Other gains and losses					
Net movement in funds		(3,789)	-	(3,789)	(212)
Reconciliation of funds:					
Total funds brought forward		5,955	4,290	10,245	10,457
Total funds carried forward		2,166	4,290	6,456	10,245

Pashtun Trust  
Balance Sheet  
at 30 April 2025

Company No. CE013154	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		6,456	10,245
		<u>6,456</u>	<u>10,245</u>
Net current assets		6,456	10,245
Total assets less current liabilities		6,456	10,245
Net assets excluding pension asset or liability		6,456	10,245
Total net assets		<u>6,456</u>	<u>10,245</u>
The funds of the charity			
Restricted funds	9		
Restricted income funds		4,290	4,290
		<u>4,290</u>	<u>4,290</u>
Unrestricted funds	9		
General funds		2,166	5,955
		<u>2,166</u>	<u>5,955</u>
Reserves	9		
Total funds		<u>6,456</u>	<u>10,245</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 April 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 09 January 2026

And signed on its behalf by:

D.A. Khan  
Trustee  
09 January 2026

for the year ended 30 April 2025

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income      Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure      Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies      Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts      Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities      These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help      The value of any volunteer help received is not included in the accounts.

Investment income      This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets      This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets      This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	16,846	-	16,846
Total	<u>16,846</u>	<u>-</u>	<u>16,846</u>
Expenditure on:			
Charitable activities	17,058	-	17,058
Total	<u>17,058</u>	<u>-</u>	<u>17,058</u>
Net income	<u>(212)</u>	<u>-</u>	<u>(212)</u>
Net income before other gains/(losses)	(212)	-	(212)
Other gains and losses:			
Net movement in funds	<u>(212)</u>	<u>-</u>	<u>(212)</u>
Reconciliation of funds:			
Total funds brought forward	6,167	4,290	10,457
Total funds carried forward	<u>5,955</u>	<u>4,290</u>	<u>10,245</u>

4 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donations	11,986	11,986	16,846
	<u>11,986</u>	<u>11,986</u>	<u>16,846</u>

5 Expenditure on charitable activities

*Expenditure on charitable  
activities*

Ramadan food parcels

Homelessness

Water

*Governance costs*

	Unrestricted £	Total 2025 £	Total 2024 £
Ramadan food parcels	14,500	14,500	15,511
Homelessness	312	312	811
Water	500	500	-
<i>Governance costs</i>			
	<u>15,312</u>	<u>15,312</u>	<u>16,322</u>

6 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Office costs	103	103	376
Accountancy fees	360	360	360
	<u>463</u>	<u>463</u>	<u>736</u>

7 Net expenditure before transfers

	2025	2024
	£	£
This is stated after charging:		
Accountants fee	360	360

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Movement in funds

	At 1 May 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 30 April 2025 £
Restricted funds:				
Restricted income funds:				
Awards For All	4,290	-	-	4,290
<i>Total</i>	<u>4,290</u>	<u>-</u>	<u>-</u>	<u>4,290</u>
Unrestricted funds:				
General funds	5,955	11,986	(15,775)	2,166
<b>Total funds</b>	<u>10,245</u>	<u>11,986</u>	<u>(15,775)</u>	<u>6,456</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Awards For All

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	2,166	4,290	6,456
	<u>2,166</u>	<u>4,290</u>	<u>6,456</u>

11 Reconciliation of net debt

	At 1 May 2024	Cash flows	At 30 April 2025
	£	£	£
Cash and cash equivalents	10,245	(3,789)	6,456
	<u>10,245</u>	<u>(3,789)</u>	<u>6,456</u>
Net debt	<u>10,245</u>	<u>(3,789)</u>	<u>6,456</u>

12 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Pashtun Trust  
Detailed Statement of Financial Activities  
for the year ended 30 April 2025

	Unrestricted funds		Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Donations	11,986	-	11,986	16,846
	<u>11,986</u>	<u>-</u>	<u>11,986</u>	<u>16,846</u>
Total income and endowments	11,986	-	11,986	16,846
Expenditure on:				
Charitable activities				
Ramadan food parcels	14,500	-	14,500	15,511
Homelessness	312	-	312	811
Water	500	-	500	-
	<u>15,312</u>	<u>-</u>	<u>15,312</u>	<u>16,322</u>
Total of expenditure on charitable activities	15,312	-	15,312	16,322
General administrative costs, including depreciation and amortisation				
Sundry expenses	103	-	103	376
	<u>103</u>	<u>-</u>	<u>103</u>	<u>376</u>
Legal and professional costs				
Accountancy and bookkeeping	360	-	360	360
	<u>360</u>	<u>-</u>	<u>360</u>	<u>360</u>
Total of expenditure of other costs	<u>463</u>	<u>-</u>	<u>463</u>	<u>736</u>
Total expenditure	15,775	-	15,775	17,058
Net gains on investments	-	-	-	-
	<u>(3,789)</u>	<u>-</u>	<u>(3,789)</u>	<u>(212)</u>
Net expenditure	(3,789)	-	(3,789)	(212)
Net expenditure before other gains/(losses)	<u>(3,789)</u>	<u>-</u>	<u>(3,789)</u>	<u>(212)</u>
Other Gains	-	-	-	-
	<u>(3,789)</u>	<u>-</u>	<u>(3,789)</u>	<u>(212)</u>
Net movement in funds	(3,789)	-	(3,789)	(212)
Reconciliation of funds:				
Total funds brought forward	5,955	4,290	10,245	10,457
Total funds carried forward	<u>2,166</u>	<u>4,290</u>	<u>6,456</u>	<u>10,245</u>

**PASHTUN TRUST**

England & Wales - Charity number 1177017

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# Accounts

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**Charity  
1177017**

**Number**

**Pashtun Trust**

**Charitable Incorporated Organisation**

**Annual Report and Financial Statements  
For the Year Ended 30 April 2024**



## **Pashtun Trust CIO**

### **Legal and Administrative Information**

Charity Number	1177017
Registered Office	2A Heather Road Small Heath Birmingham B10 9TA
Trustees and Management Committee	Safdar Duran Gul Khan Daud Khan
Secretary	None
Accountant	Andy Hopkins BVSC Accountancy Services Latham House 33-34 Paradise Street Birmingham B1 2AJ

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2024**

The trustees present their report and the financial statements for the year ended 30 April 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

The governing document of the charity is a CIO Foundation Constitution. Trustees are appointed by existing Trustees.

#### **Public Benefit Statement: Objectives and Activities for Public Benefit**

The principal activity of the charity is to operate for the public benefit nationally and internationally.

#### **Objectives and activities**

##### **Advancement of Education**

1. For the public benefit to promote the education (including social and physical training) of people in the UK and around the world (in particular those of Pashtun ethnicity) in such ways as the charity trustees think fit, including by:
  - (i) Providing their education (including the study of music or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.
2. To assist in such ways as the charity trustees think fit any charity in in any part of the world whose aims include advancing education of persons under the age of 25 years by developing their mental, physical and moral capabilities through leisure time activities.
3. To advance the education of the public in general (and particularly amongst non muslims/non Pashtuns) on the subject of Islam and Pashtun history and to promote research for the public benefit in all aspects of that subject and to publish the useful results.

##### **Equality and Diversity**

The promotion of equality and diversity for the public benefit by for example:

- (a) the elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion;
- (b) advancing education and raising awareness in equality and diversity;
- (c) promoting activities to foster understanding between people from diverse backgrounds;
- (d) conducting or commissioning research on equality and diversity issues and publishing the results to the public;

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2024**

(e) cultivating a sentiment in favour of equality and diversity.

#### **Community Centre**

To further or benefit the residents of the UK (in particular those of Pashtun ethnicity) 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. In furtherance of these objects but not otherwise, the trustees shall have power:

To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

#### **Advice and Counselling**

The relief of the physical and mental sickness of persons in need (in particular those of Pashtun ethnicity) by reason of addiction to controlled substances in particular by the provision of counselling and support.

The relief of financial hardship by the provision of free legal advice and assistance to persons (in particular those of Pashtun ethnicity) who, through lack of means, would otherwise be unable to obtain such advice.

#### **Natural Disaster**

The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and/or countries affected

#### **Promotion of the Law, Police and Crime Prevention**

To promote, for the benefit of the public, the efficiency of the police in the United Kingdom and to promote good citizenship and greater public participation in the prevention and solution of crime in the area.

#### **Relief of Poverty**

The prevention or relief of poverty in any part of the world (in particular those of places populated by people of Pashtun ethnicity) by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2024**

To relieve poverty or financial hardship among refugees, asylum seekers, migrant workers and their dependants living in any part of the world by providing interpreting/translating/advocacy/ health/housing advice and education.

The prevention or relief of poverty or financial hardship anywhere in the world (in particular those of places populated by people of Pashtun ethnicity) by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

#### **Relief of Financial Hardship**

The relief of financial hardship among people living or working in any part of the world (in particular those of places populated by people of Pashtun ethnicity) by providing such persons with goods/services which they could not otherwise afford through lack of means

#### **Relief of Unemployment**

The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment (in particular for people of Pashtun ethnicity)

#### **Young People**

To act as a resource for young people up to the age of 21 living in the UK (in particular for people of Pashtun ethnicity) by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (b) advancing education;
- (c) relieving unemployment;
- (d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

The promotion of community participation (in particular amongst people of Pashtun ethnicity) in healthy recreation in particular by the provision of facilities for the playing sports.

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2024**

#### **Summary of the main activities undertaken for the public benefit in relation to these objects:**

- Provision of clothing, food, household and hygiene products to the homeless and underprivileged in Birmingham
- Providing provisions and helping in weekly Homeless feeds in Birmingham
- Litter Picks in Birmingham in association with other volunteer organizations.
- Ramadhan food parcels project in KPK
- Water projects in KPK
- Giving 4 a Living Community project KPK.
- Providing Career seminars for local youngsters.
- Created a strong presence on social media and the internet
- Forged strong relationships with other non-profit organisations

#### **Plans for 2024/2025**

- To continue raising awareness of our organization and work with more closely with the local authority to meet our objectives.
- to seek and secure more funding opportunities
- to encourage younger volunteers and trustees
- to build on the success of our careers events
- looking to restart face to face events
- Identify a contractor in KPK for the provision of water wells

#### **Financial Review**

All work for the Pashtun Trust is carried out by trustees and volunteers free of charge.

Other than promotional and marketing costs we have no overheads.

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2024**

#### **Statement of Trustees Responsibilities**

The trustees of are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom's Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity and of the incoming resources and the application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observes the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud.

On behalf of the board:

Trustee Signature:

Trustee name:

Date:

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## Pashtun Trust CIO

### Statement of Financial Activities for the year ended 30 April 2024

	Note	Unrestricted funds	Restricted funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
<b>Income from:</b>					
Donations and legacies		16,846	-	16,846	19,068
Grants		-	-	-	
<b>Total income</b>		<u>16,846</u>	<u>-</u>	<u>16,846</u>	<u>19,068</u>
<b>Expenditure on:</b>					
Charitable activities	3	17,058	-	17,058	18,628
<b>Total charitable expenditure</b>		<u>17,058</u>	<u>-</u>	<u>17,058</u>	<u>18,628</u>
<b>Net income for the year/Net movement in funds</b>		(212)	-	(212)	440
<b>Fund balances at 1 May 2023</b>		5,955	4,290	10,457	10,017
<b>Fund balances at 30 April 2024</b>		<u>5,955</u>	<u>4,290</u>	<u>10,245</u>	<u>10,457</u>

## Pashtun Trust CIO

### Balance Sheet As at 30 April 2024

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors		-	--
Cash at bank and in hand		<u>10,965</u>	<u>10,817</u>
<b>Creditors: amounts falling due with one year</b>		(720)	(360)
<b>Net current assets</b>		<u>10,245</u>	<u>10,457</u>
<b>Total assets less current liabilities</b>		<u>10,245</u>	<u>10,457</u>
<b>Income funds</b>			
Restricted funds	5	4,290	4,290
Unrestricted funds		5,955	6,167
		<u>10,245</u>	<u>10,457</u>

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

Trustee Signature

Trustee Name

**Notes to the financial statements  
year ended 30 April 2024**

**1. Accounting Policies**

**Accounting convention**

The accounts have been prepared in accordance with the "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a "Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis if accounting in preparing the financial statements.

**Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statement

**Incoming resources**

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes legally entitled to the resources after any performance conditions have been met;
- The trustees are virtually certain that they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

**Notes to the financial statements  
year ended 30 April 2024**

**1. Accounting Policies (continued)**

**Resources expended**

Charitable activities includes all costs relating to general administration, which support the charitable purpose.

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

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

**2. Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. Expenditure on charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted</b>		
Water	-	-
Ramadan food parcels	15,511	15,303
Grants	-	-
Homelessness	811	1,046
Office expenses	376	419
Marketing and promotion	-	-
Professional fees	360	360
Community	-	1260
<b>Total unrestricted expenditure</b>	<b>17,058</b>	<b>18,388</b>
<b>Restricted</b>		
Awards for All – coach trips	-	240
<b>Total restricted expenditure</b>	<b>-</b>	<b>240</b>
<b>Total expenditure on charitable activities</b>	<b>17,058</b>	<b>18,628</b>

## Pashtun Trust CIO

### Notes to the financial statements year ended 30 April 2024

#### 4. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024- £nil).

#### 5. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

##### Current year

	<b>Balance at 1 May 2023 £</b>	<b>Movement in funds Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 April 2024 £</b>
Awards for All	4290	-	-	4290
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

##### Prior year

	<b>Balance at 1 May 2022 £</b>	<b>Movement in funds Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 April 2023 £</b>
Awards for All	4,530	-	240	-
	<u>4,530</u>	<u>-</u>	<u>240</u>	<u>-</u>

**PASHTUN TRUST**

England & Wales - Charity number 1177017

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# Accounts

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**Charity Number 1177017**

**Pashtun Trust**

**Charitable Incorporated Organisation**

**Annual Report and Financial Statements  
For the Year Ended 30 April 2023**

## **Pashtun Trust CIO**

### **Legal and Administrative Information**

Charity Number	1177017
Registered Office	2A Heather Road Small Heath Birmingham B10 9TA
Trustees and Management Committee	Safdar Duran Gul Khan Daud Khan
Secretary	None
Accountant	Andy Hopkins BVSC Accountancy Services First Floor Livery Place 35 Livery Street Birmingham B3 2PB

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2023**

The trustees present their report and the financial statements for the year ended 30 April 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

The governing document of the charity is a CIO Foundation Constitution. Trustees are appointed by existing Trustees.

#### **Public Benefit Statement: Objectives and Activities for Public Benefit**

The principal activity of the charity is to operate for the public benefit nationally and internationally.

#### **Objectives and activities**

##### **Advancement of Education**

1. For the public benefit to promote the education (including social and physical training) of people in the UK and around the world (in particular those of Pashtun ethnicity) in such ways as the charity trustees think fit, including by:
  - (i) Providing their education (including the study of music or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.
2. To assist in such ways as the charity trustees think fit any charity in in any part of the world whose aims include advancing education of persons under the age of 25 years by developing their mental, physical and moral capabilities through leisure time activities.
3. To advance the education of the public in general (and particularly amongst non muslims/non Pashtuns) on the subject of Islam and Pashtun history and to promote research for the public benefit in all aspects of that subject and to publish the useful results.

##### **Equality and Diversity**

The promotion of equality and diversity for the public benefit by for example:

- (a) the elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion;
- (b) advancing education and raising awareness in equality and diversity;
- (c) promoting activities to foster understanding between people from diverse backgrounds;
- (d) conducting or commissioning research on equality and diversity issues and publishing the results to the public;

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2023**

(e) cultivating a sentiment in favour of equality and diversity.

#### **Community Centre**

To further or benefit the residents of the UK (in particular those of Pashtun ethnicity) 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. In furtherance of these objects but not otherwise, the trustees shall have power:

To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

#### **Advice and Counselling**

The relief of the physical and mental sickness of persons in need (in particular those of Pashtun ethnicity) by reason of addiction to controlled substances in particular by the provision of counselling and support.

The relief of financial hardship by the provision of free legal advice and assistance to persons (in particular those of Pashtun ethnicity) who, through lack of means, would otherwise be unable to obtain such advice.

#### **Natural Disaster**

The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and/or countries affected

#### **Promotion of the Law, Police and Crime Prevention**

To promote, for the benefit of the public, the efficiency of the police in the United Kingdom and to promote good citizenship and greater public participation in the prevention and solution of crime in the area.

#### **Relief of Poverty**

The prevention or relief of poverty in any part of the world (in particular those of places populated by people of Pashtun ethnicity) by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2023**

To relieve poverty or financial hardship among refugees, asylum seekers, migrant workers and their dependants living in any part of the world by providing interpreting/translating/advocacy/ health/housing advice and education.

The prevention or relief of poverty or financial hardship anywhere in the world (in particular those of places populated by people of Pashtun ethnicity) by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

#### **Relief of Financial Hardship**

The relief of financial hardship among people living or working in any part of the world (in particular those of places populated by people of Pashtun ethnicity) by providing such persons with goods/services which they could not otherwise afford through lack of means

#### **Relief of Unemployment**

The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment (in particular for people of Pashtun ethnicity)

#### **Young People**

To act as a resource for young people up to the age of 21 living in the UK (in particular for people of Pashtun ethnicity) by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (b) advancing education;
- (c) relieving unemployment;
- (d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

The promotion of community participation (in particular amongst people of Pashtun ethnicity) in healthy recreation in particular by the provision of facilities for the playing sports.

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2023**

#### **Summary of the main activities undertaken for the public benefit in relation to these objects:**

- Provision of clothing, food, household and hygiene products to the homeless and underprivileged in Birmingham
- Providing provisions and helping in weekly Homeless feeds in Birmingham
- Litter Picks in Birmingham in association with other volunteer organizations.
- Ramadhan food parcels project in KPK
- Water projects in KPK
- Giving 4 a Living Community project KPK.
- Providing Career seminars for local youngsters.
- Created a strong presence on social media and the internet
- Forged strong relationships with other non-profit organisations

#### **Plans for 2023/2024**

- To continue raising awareness of our organization and work with more closely with the local authority to meet our objectives.
- to seek and secure more funding opportunities
- to encourage younger volunteers and trustees
- to build on the success of our careers events
- looking to restart face to face events

#### **Financial Review**

All work for the Pashtun Trust is carried out by trustees and volunteers free of charge. Other than promotional and marketing costs we have no overheads.

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2023**

#### **Statement of Trustees Responsibilities**

The trustees of are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom's Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity and of the incoming resources and the application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observes the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud.

On behalf of the board:

Trustee Signature:

Trustee name:

Date:

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## Pashtun Trust CIO

### Statement of Financial Activities for the year ended 30 April 2023

	Note	Unrestricted funds	Restricted funds	Total	Total
		2023	2023	2023	2022
		£	£	£	£
<b><u>Income from:</u></b>					
Donations and legacies		19,068	-	19,068	14,052
Grants		-	-	-	-
<b>Total income</b>		<u>19,068</u>	<u>-</u>	<u>19,068</u>	<u>14,052</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	3	18,388	240	18,628	20,095
<b>Total charitable expenditure</b>		<u>18,388</u>	<u>240</u>	<u>18,628</u>	<u>20,095</u>
<b>Net income for the year/Net movement in funds</b>		680	(240)	440	(5,593)
<b>Fund balances at 1 May 2022</b>		5,487	4,530	10,017	16,060
<b>Fund balances at 30 April 2023</b>		<u>6,167</u>	<u>4,290</u>	<u>10,457</u>	<u>10,017</u>

## Pashtun Trust CIO

### Balance Sheet As at 30 April 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors		--	-
Cash at bank and in hand		<u>10,817</u>	<u>10,377</u>
<b>Creditors: amounts falling due with one year</b>		(360)	(360)
<b>Net current assets</b>		<u>10,457</u>	<u>10,017</u>
<b>Total assets less current liabilities</b>		<u>10,457</u>	<u>10,017</u>
<b>Income funds</b>			
Restricted funds	5	4,290	4530
Unrestricted funds		6,167	5,487
		<u>10,457</u>	<u>10,017</u>

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

Trustee Signature

Trustee Name

**Notes to the financial statements  
year ended 30 April 2023**

**1. Accounting Policies**

**Accounting convention**

The accounts have been prepared in accordance with the “Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016). The charity is a “Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis if accounting in preparing the financial statements.

**Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statement

**Incoming resources**

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes legally entitled to the resources after any performance conditions have been met;
- The trustees are virtually certain that they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

**Notes to the financial statements  
year ended 30 April 2023**

**1. Accounting Policies (continued)**

**Resources expended**

Charitable activities includes all costs relating to general administration, which support the charitable purpose.

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

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

**2. Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. Expenditure on charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted</b>		
Water	-	815
Ramadan food parcels	15,303	14,755
Grants	-	1000
Homelessness	1,046	1095
Office expenses	419	2,070
Marketing and promotion	-	-
Professional fees	360	360
Community	1260	-
<b>Total unrestricted expenditure</b>	<b>18,388</b>	<b>20,095</b>
<b>Restricted</b>		
Awards for All – coach trips	240	-
<b>Total restricted expenditure</b>	<b>240</b>	<b>-</b>
<b>Total expenditure on charitable activities</b>	<b>18,628</b>	<b>20,095</b>

## Pashtun Trust CIO

### Notes to the financial statements year ended 30 April 2023

#### 4. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022- £nil).

#### 5. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

##### Current year

	Balance at 1 May 2022 £	Movement in funds Incoming resources £	Resources expended £	Balance at 30 April 2023 £
Awards for All	4530	-	240	4290
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

##### Prior year

	Balance at 1 May 2021 £	Movement in funds Incoming resources £	Resources expended £	Balance at 30 April 2022 £
Awards for All	4,530	-	4,530	-
	<u>4,530</u>	<u>-</u>	<u>4,530</u>	<u>-</u>

**PASHTUN TRUST**

England & Wales - Charity number 1177017

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# Accounts

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**Charity Number 1177017**

**Pashtun Trust**

**Charitable Incorporated Organisation**

**Annual Report and Financial Statements  
For the Year Ended 30 April 2022**

## **Pashtun Trust CIO**

### **Legal and Administrative Information**

Charity Number	1177017
Registered Office	2A Heather Road Small Heath Birmingham B10 9TA
Trustees and Management Committee	Safdar Duran Gul Khan Daud Khan
Secretary	None
Accountant	P Bowater ACA BVSC Accountancy Services First Floor Livery Place 5 Livery Street Birmingham B3 2PB

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2022**

The trustees present their report and the financial statements for the year ended 30 April 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

The governing document of the charity is a CIO Foundation Constitution. Trustees are appointed by existing Trustees.

#### **Public Benefit Statement: Objectives and Activities for Public Benefit**

The principal activity of the charity is to operate for the public benefit nationally and internationally.

#### **Objectives and activities**

##### **Advancement of Education**

1. For the public benefit to promote the education (including social and physical training) of people in the UK and around the world (in particular those of Pashtun ethnicity) in such ways as the charity trustees think fit, including by:
  - (i) Providing their education (including the study of music or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.
2. To assist in such ways as the charity trustees think fit any charity in in any part of the world whose aims include advancing education of persons under the age of 25 years by developing their mental, physical and moral capabilities through leisure time activities.
3. To advance the education of the public in general (and particularly amongst non muslims/non Pashtuns) on the subject of Islam and Pashtun history and to promote research for the public benefit in all aspects of that subject and to publish the useful results.

##### **Equality and Diversity**

The promotion of equality and diversity for the public benefit by for example:

- (a) the elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion;
- (b) advancing education and raising awareness in equality and diversity;
- (c) promoting activities to foster understanding between people from diverse backgrounds;
- (d) conducting or commissioning research on equality and diversity issues and publishing the results to the public;

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2022**

(e) cultivating a sentiment in favour of equality and diversity.

#### **Community Centre**

To further or benefit the residents of the UK (in particular those of Pashtun ethnicity) 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. In furtherance of these objects but not otherwise, the trustees shall have power:

To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

#### **Advice and Counselling**

The relief of the physical and mental sickness of persons in need (in particular those of Pashtun ethnicity) by reason of addiction to controlled substances in particular by the provision of counselling and support.

The relief of financial hardship by the provision of free legal advice and assistance to persons (in particular those of Pashtun ethnicity) who, through lack of means, would otherwise be unable to obtain such advice.

#### **Natural Disaster**

The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and/or countries affected

#### **Promotion of the Law, Police and Crime Prevention**

To promote, for the benefit of the public, the efficiency of the police in the United Kingdom and to promote good citizenship and greater public participation in the prevention and solution of crime in the area.

#### **Relief of Poverty**

The prevention or relief of poverty in any part of the world (in particular those of places populated by people of Pashtun ethnicity) by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2022**

To relieve poverty or financial hardship among refugees, asylum seekers, migrant workers and their dependants living in any part of the world by providing interpreting/translating/advocacy/ health/housing advice and education.

The prevention or relief of poverty or financial hardship anywhere in the world (in particular those of places populated by people of Pashtun ethnicity) by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

#### **Relief of Financial Hardship**

The relief of financial hardship among people living or working in any part of the world (in particular those of places populated by people of Pashtun ethnicity) by providing such persons with goods/services which they could not otherwise afford through lack of means

#### **Relief of Unemployment**

The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment (in particular for people of Pashtun ethnicity)

#### **Young People**

To act as a resource for young people up to the age of 21 living in the UK (in particular for people of Pashtun ethnicity) by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (b) advancing education;
- (c) relieving unemployment;
- (d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

The promotion of community participation (in particular amongst people of Pashtun ethnicity) in healthy recreation in particular by the provision of facilities for the playing sports.

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2022**

#### **Summary of the main activities undertaken for the public benefit in relation to these objects:**

- Provision of clothing, food, household and hygiene products to the homeless and underprivileged in Birmingham
- Providing provisions and helping in weekly Homeless feeds in Birmingham
- Litter Picks in Birmingham in association with other volunteer organizations.
- Ramadhan food parcels project in KPK
- Water projects in KPK
- Providing Career seminars for local youngsters.
- Created a strong presence on social media and the internet
- Forged strong relationships with other non-profit organisations

#### **Plans for 2022/2023**

- To continue raising awareness of our organization and work with more closely with the local authority to meet our objectives.
- to seek and secure more funding opportunities
- to encourage younger volunteers and trustees
- to build on the success of our careers events
- looking to restart face to face events

#### **Financial Review**

All work for the Pashtun Trust is carried out by trustees and volunteers free of charge. Other than promotional and marketing costs we have no overheads.

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2022**

#### **Statement of Trustees Responsibilities**

The trustees of are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom's Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity and of the incoming resources and the application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observes the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud.

On behalf of the board:

Trustee Signature:

Trustee name:

Date:

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## Pashtun Trust CIO

### Statement of Financial Activities for the year ended 30 April 2022

	Note	Unrestricted funds	Restricted funds	Total	Total
		2022	2022	2022	2021
		£	£	£	£
<b><u>Income from:</u></b>					
Donations and legacies		14,052	-	14,052	12,117
Grants		-	-	-	-
<b>Total income</b>		<u>14,052</u>	<u>-</u>	<u>14,052</u>	<u>12,117</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	3	20,095	-	20,095	12,235
<b>Total charitable expenditure</b>		<u>20,095</u>	<u>-</u>	<u>20,095</u>	<u>12,235</u>
<b>Net income for the year/Net movement in funds</b>		(6,043)	-	(5,593)	(118)
<b>Fund balances at 1 May 2021</b>		11,530	4,530	16,060	16,178
<b>Fund balances at 30 April 2022</b>		<u>5,487</u>	<u>4,530</u>	<u>10,017</u>	<u>16,060</u>

## Pashtun Trust CIO

### Balance Sheet As at 30 April 2022

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors		--	-
Cash at bank and in hand		<u>10,377</u>	<u>16,420</u>
			16,420
<b>Creditors: amounts falling due with one year</b>		(360)	(360)
<b>Net current assets</b>		<u>10,017</u>	<u>16,060</u>
<b>Total assets less current liabilities</b>		<u>10,017</u>	<u>16,060</u>
<b>Income funds</b>			
Restricted funds	5	4,530	4,530
Unrestricted funds		5,487	11,530
		<u>10,017</u>	<u>16,060</u>

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

Trustee Signature

Trustee Name

**Notes to the financial statements  
year ended 30 April 2022**

**1. Accounting Policies**

**Accounting convention**

The accounts have been prepared in accordance with the "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a "Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis if accounting in preparing the financial statements.

**Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statement

**Incoming resources**

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes legally entitled to the resources after any performance conditions have been met;
- The trustees are virtually certain that they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

**Notes to the financial statements  
year ended 30 April 2021**

**1. Accounting Policies (continued)**

**Resources expended**

Charitable activities includes all costs relating to general administration, which support the charitable purpose.

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

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

**2. Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. Expenditure on charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted</b>		
Water	815	-
Ramadan food parcels	14,755	10,370
Grants	1,000	-
Homelessness	1,095	-
Office expenses	2,070	689
Marketing and promotion	-	436
Professional fees	360	360
	<hr/>	<hr/>
<b>Total unrestricted expenditure</b>	<b>20,095</b>	<b>12,235</b>
<b>Restricted</b>		
Awards for All – coach trips	-	-
	<hr/>	<hr/>
<b>Total restricted expenditure</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<b>Total expenditure on charitable activities</b>	<b><u>20,095</u></b>	<b><u>12,235</u></b>

## Pashtun Trust CIO

### Notes to the financial statements year ended 30 April 2022

#### 4. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2021- £nil).

#### 5. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

##### Current year

	<b>Balance at 1 May 2021 £</b>	<b>Movement in funds  Incoming resources  £</b>	<b>Resources expended  £</b>	<b>Balance at 30 April 2022 £</b>
Awards for All	4,530	-	-	4,530
	<u>4,530</u>	<u>-</u>	<u>-</u>	<u>4,530</u>

##### Prior year

	<b>Balance at 1 May 2020 £</b>	<b>Movement in funds  Incoming resources  £</b>	<b>Resources expended  £</b>	<b>Balance at 30 April 2021 £</b>
Awards for All	4,530	-	-	4,530
	<u>4,530</u>	<u>-</u>	<u>-</u>	<u>4,530</u>

**PASHTUN TRUST**

England & Wales - Charity number 1177017

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# Accounts

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**Charity Number 1177017**

**Pashtun Trust**

**Charitable Incorporated Organisation**

**Annual Report and Financial Statements  
For the Year Ended 30 April 2021**

## Pashtun Trust CIO

### Legal and Administrative Information

Charity Number	1177017
Registered Office	2A Heather Road Small Heath Birmingham B10 9TA
Trustees and Management Committee	Safdar Duran Gul Khan Daud Khan
Secretary	None
Accountants	BVSC Accountancy Services 138 Digbeth Digbeth B5 6DR

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2021**

The trustees present their report and the financial statements for the year ended 30 April 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

The governing document of the charity is a CIO Foundation Constitution. Trustees are appointed by existing Trustees.

#### **Public Benefit Statement: Objectives and Activities for Public Benefit**

The principal activity of the charity is to operate for the public benefit nationally and internationally.

#### **Objectives and activities**

##### **Advancement of Education**

1. For the public benefit to promote the education (including social and physical training) of people in the UK and around the world (in particular those of Pashtun ethnicity) in such ways as the charity trustees think fit, including by:
  - (i) Providing their education (including the study of music or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.
2. To assist in such ways as the charity trustees think fit any charity in in any part of the world whose aims include advancing education of persons under the age of 25 years by developing their mental, physical and moral capabilities through leisure time activities.
3. To advance the education of the public in general (and particularly amongst non muslims/non Pashtuns) on the subject of Islam and Pashtun history and to promote research for the public benefit in all aspects of that subject and to publish the useful results.

##### **Equality and Diversity**

The promotion of equality and diversity for the public benefit by for example:

- (a) the elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion;
- (b) advancing education and raising awareness in equality and diversity;
- (c) promoting activities to foster understanding between people from diverse backgrounds;
- (d) conducting or commissioning research on equality and diversity issues and publishing the results to the public;

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2021**

(e) cultivating a sentiment in favour of equality and diversity.

#### **Community Centre**

To further or benefit the residents of the UK (in particular those of Pashtun ethnicity) 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. In furtherance of these objects but not otherwise, the trustees shall have power:

To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

#### **Advice and Counselling**

The relief of the physical and mental sickness of persons in need (in particular those of Pashtun ethnicity) by reason of addiction to controlled substances in particular by the provision of counselling and support.

The relief of financial hardship by the provision of free legal advice and assistance to persons (in particular those of Pashtun ethnicity) who, through lack of means, would otherwise be unable to obtain such advice.

#### **Natural Disaster**

The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and/or countries affected

#### **Promotion of the Law, Police and Crime Prevention**

To promote, for the benefit of the public, the efficiency of the police in the United Kingdom and to promote good citizenship and greater public participation in the prevention and solution of crime in the area.

#### **Relief of Poverty**

The prevention or relief of poverty in any part of the world (in particular those of places populated by people of Pashtun ethnicity) by providing: grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2021**

To relieve poverty or financial hardship among refugees, asylum seekers, migrant workers and their dependants living in any part of the world by providing interpreting/translating/advocacy/ health/housing advice and education.

The prevention or relief of poverty or financial hardship anywhere in the world (in particular those of places populated by people of Pashtun ethnicity) by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

#### **Relief of Financial Hardship**

The relief of financial hardship among people living or working in any part of the world (in particular those of places populated by people of Pashtun ethnicity) by providing such persons with goods/services which they could not otherwise afford through lack of means

#### **Relief of Unemployment**

The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment (in particular for people of Pashtun ethnicity)

#### **Young People**

To act as a resource for young people up to the age of 21 living in the UK (in particular for people of Pashtun ethnicity) by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (b) advancing education;
- (c) relieving unemployment;
- (d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

The promotion of community participation (in particular amongst people of Pashtun ethnicity) in healthy recreation in particular by the provision of facilities for the playing sports.

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2021**

#### **Summary of the main activities undertaken for the public benefit in relation to these objects:**

- Provision of clothing, food, household and hygiene products to the homeless and underprivileged in Birmingham
- Providing provisions and helping in weekly Homeless feeds in Birmingham
- Weekly Litter Picks in Birmingham
- Ramadhan food parcels project in KPK
- water projects in KPK
- Sponsored another 2 orphans education for 3 years in KPK
- Created a strong presence on social media and the internet
- Forged strong relationships with other non-profit organisations

#### **Plans for 2021/2022**

- To continue raising awareness of our organization and work with more closely with the local authority to meet our objectives.
- to seek and secure more funding opportunities
- to encourage younger volunteers and trustees
- to build on the success of our careers events
- looking to restart face to face events in the post Covid Environment

#### **Financial Review**

All work for the Pashtun Trust is carried out by trustees and volunteers free of charge. Other than promotional and marketing costs we have no overheads.

## **Pashtun Trust CIO**

### **Report of the Trustees for the year ended 30 April 2021**

#### **Statement of Trustees Responsibilities**

The trustees of are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom's Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity and of the incoming resources and the application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observes the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud.

On behalf of the board:

Trustee Signature:

Trustee name:

Date:

## Pashtun Trust CIO

### Statement of Financial Activities for the year ended 30 April 2021

	Note	Unrestricted funds	Restricted funds	Total	Total
		2021	2021	2021	2020
		£	£	£	£
<b><u>Income from:</u></b>					
Donations and legacies		12,117	-	12,117	22,729
Grants		-	-	-	-
<b>Total income</b>		<u>12,117</u>	<u>-</u>	<u>12,117</u>	<u>22,729</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	3	12,235	-	12,235	16,752
<b>Total charitable expenditure</b>		<u>12,235</u>	<u>-</u>	<u>12,235</u>	<u>16,752</u>
<b>Net income for the year/Net movement in funds</b>		(118)	-	(118)	5,977
<b>Fund balances at 1 May 2020</b>		11,648	4,530	16,178	10,201
<b>Fund balances at 30 April 2021</b>		<u>11,530</u>	<u>4,530</u>	<u>16,060</u>	<u>16,178</u>

## Pashtun Trust CIO

### Balance Sheet As at 30 April 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors		-	-
Cash at bank and in hand		<u>16,420</u>	<u>16,538</u>
		16,420	16,538
<b>Creditors: amounts falling due with one year</b>		(360)	(360)
<b>Net current assets</b>		<u>16,060</u>	<u>16,178</u>
<b>Total assets less current liabilities</b>		<u>16,060</u>	<u>16,178</u>
<b>Income funds</b>			
Restricted funds	5	4,530	4,530
Unrestricted funds		11,530	11,648
		<u>16,060</u>	<u>16,178</u>

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

Trustee Signature

Trustee Name

**Notes to the financial statements  
year ended 30 April 2021**

**1. Accounting Policies**

**Accounting convention**

The accounts have been prepared in accordance with the “Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016). The charity is a “Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis if accounting in preparing the financial statements.

**Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statement

**Incoming resources**

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes legally entitled to the resources after any performance conditions have been met;
- The trustees are virtually certain that they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

**Notes to the financial statements  
year ended 30 April 2020**

**1. Accounting Policies (continued)**

**Resources expended**

Charitable activities includes all costs relating to general administration, which support the charitable purpose.

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

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

**2. Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3. Expenditure on charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted</b>		
Water	-	1,000
Ramadan food parcels	10,370	10,000
Office expenses	689	949
Marketing and promotion	436	129
Professional fees	360	324
	<hr/>	<hr/>
<b>Total unrestricted expenditure</b>	12,235	12,402
<b>Restricted</b>		
Awards for All – coach trips	-	4,350
	<hr/>	<hr/>
<b>Total restricted expenditure</b>	-	4,350
	<hr/>	<hr/>
<b>Total expenditure on charitable activities</b>	<u>12,235</u>	<u>16,752</u>

## Pashtun Trust CIO

### Notes to the financial statements year ended 30 April 2021

#### 4. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (20120- £nil).

#### 5. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

##### Current year

	<b>Balance at 1 May 2020 £</b>	<b>Movement in funds Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 April 2021 £</b>
Awards for All	4,530	-	-	4,530
	<u>4,530</u>	<u>-</u>	<u>-</u>	<u>4,530</u>

##### Prior year

	<b>Balance at 1 May 2019 £</b>	<b>Movement in funds Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 April 2020 £</b>
Awards for All	8,880	-	(4,350)	4,530
	<u>8,880</u>	<u>-</u>	<u>(4,350)</u>	<u>4,530</u>