THE POTHOHAR ASSOCIATION U.K.

England & Wales · Charity number 280065

Details

Other names	THE PUTHOHAR ASSOCIATION U.K., THE PUTHOHAR COMMUNITY (UK)
Status	Registered
Legal form	Other
Registered	1980-06-18
Register	View on the Charity Commission register

Contact

Address	60 Gayton Road Harrow HA1 2LS
Phone	07931514145
Email	gen.sec@thepothohar.com
Website	www.thepothohar.com

Activities

Objects: (A) TO ADVANCE AND PROMOTE UNIVERSAL BROTHERHOOD OF MANKIND AS BEING THE FUNDAMENTAL PART OF THE SIKH RELIGION. (B) TO SEEK TO HELP THE AGED AS CONSIDERED APPROPRIATE BY THE EXECUTIVE COMMITTEE AND TO PROMOTE THEIR CAUSES IN THE ASSOCIATION AND THE COMMUNITY.

Activities: The principle objective of the Association is the cultural and religous welfare and advancement of the Pothohar and associated community in the U.K.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Throughout England

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£30,566	£19,450	-	-
2024-06-30	£17,626	£10,513	-	-
2023-06-30	£2,612	£49,082	-	-
2022-06-30	£39,799	£50,665	-	-
2021-06-30	£56,175	£5,687	-	-

Trustees

Name	Role	Appointed
Avneet Sethi		2023-10-29
BHUPINDER SINGH BHASIN		2019-05-12
Belinder Kahai		2023-10-29
Gurleen Kaur Anand		2025-10-26
Harinder Singh Bakhshi		2025-10-26
Indpreet Ekta Kaur Ross		2023-10-29
Jatinder Kaur		2021-06-01
Meharban Singh Mehta		2019-05-12
Satyadeep Singh Gujral		2021-09-19
Tanu Banaik		2023-10-29
dr Harpreet Peter Singh Chadha		2023-10-29

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THE POTHOHAR ASSOCIATION U.K.

England & Wales - Charity number 280065

Accounts

Charity registration number 280065 (England and Wales)

THE POTHOHAR ASSOCIATION UK

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

THE POTHOHAR ASSOCIATION UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S S Gujral J Kaur B S Bhasin R S Chowdhary M S Mehta H Chadha D Jolly T Banaik I E Kaur Ross A Sethi B Kahai
Charity number (England and Wales)	280065
Principal address	60 Gayton Road Harrow HA1 2LS
Accountants	RehncyShaheen Chartered Accountants 1276/1278 Greenford Road Greenford Middlesex UB6 0HH

THE POTHOHAR ASSOCIATION UK

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THE POTHOHAR ASSOCIATION UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The principal objective of "The Pothohar Association UK" is the cultural and religious welfare and advancement of the Pothohar community in the UK. The Association continued to work towards its objectives. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In September 2024 a Macmillan Coffee Morning was held and a donation was made to Macmillan Cancer Support. An information evening was held with Rai Bilal Bhatti of Nankana Sahib at the Punjab Restaurant explaining the upcoming trip to Pakistan. The trip took place between 24 October – 4 November with 27 participants. In November 2024 a very successful Diwali Dinner took place with over 100 young people under 30 among the attendees. A donation was made towards the Goldy Group Christmas Party. A General Meeting was held in March 2025 and the Foundation Day Langar was held in April. The Vaisakhi Cup Golf Tournament was held in May 2025.

Financial review

The trustees believe that the charity is financially sound. The charity is using its resources economically and efficiently. The charity has maintained steady funding while expending further resources to work towards its long-term objectives.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Pothohar Association is constituted as a charitable trust registered with the Charity Commission under charity number 280065.

Trustees hold a two-year term of office and are then elected/re-elected biannually. All the work done by trustees and members is voluntary without remuneration other than reimbursement of expenses pertinent to the association's activities.

The trustees who served during the year and up to the date of signature of the financial statements were:
S S Gujral
J Kaur
B S Bhasin
R S Chowdhary
M S Mehta
H Chadha
D Jolly
T Banaik
I E Kaur Ross
A Sethi
B Kahai

The trustees' report was approved by the Board of Trustees.

.....
B S Bhasin
Trustee

Date: 15/10/2025

.....
B Kahai
Trustee

THE POTHOHAR ASSOCIATION UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2025

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

The 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 state of affairs of the charity and of the incoming resources and 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;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 POTHOHAR ASSOCIATION UK

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE POTHOHAR ASSOCIATION UK FOR THE YEAR ENDED 30 JUNE 2025

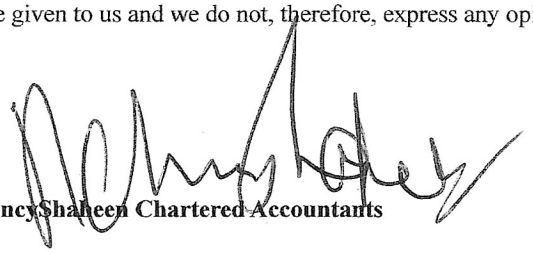
In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of The Pothohar Association UK for the year ended 30 June 2025, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at https://www.icaew.com/regulation.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 2 September 2024. Our work has been undertaken solely to prepare for your approval the financial statements of The Pothohar Association UK and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Pothohar Association UK and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that The Pothohar Association UK has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of The Pothohar Association UK. You consider that The Pothohar Association UK is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of The Pothohar Association UK. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



2/12/25

Rehncy Shaheen Chartered Accountants

.....

1276/1278 Greenford Road
Greenford
Middlesex
UB6 0HH

THE POTHOHAR ASSOCIATION UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	15,484	-	15,484	5,924	-	5,924
Charitable activities	4	15,082	-	15,082	1,292	10,410	11,702
Total income		30,566	-	30,566	7,216	10,410	17,626
Expenditure on:							
Charitable activities	5	19,450	-	19,450	10,115	398	10,513
Total expenditure		19,450	-	19,450	10,115	398	10,513
Net income		11,116	-	11,116	(2,899)	10,012	7,113
Transfers between funds		306,823	(306,823)	-	-	-	-
Net movement in funds		317,939	(306,823)	11,116	(2,899)	10,012	7,113
Reconciliation of funds:							
Fund balances at 1 July 2024		3,254	306,823	310,077	6,153	296,811	302,964
Fund balances at 30 June 2025		321,193	-	321,193	3,254	306,823	310,077

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE POTHOHAR ASSOCIATION UK

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		321,193		310,077	
Net current assets			321,193		310,077
The funds of the charity					
Restricted income funds	**9**		-		306,823
Unrestricted funds	**10**		321,193		3,254
			321,193		310,077

The financial statements were approved by the trustees on 15/10/2025

.....
B S Bhasin
Trustee

Bhahai
.....
B Kahai
Trustee

1 Accounting policies

Charity information

The Pothohar Association UK is constituted as a charitable trust registered with the Charity Commission in June 1980 under charity number 280065.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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 of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 **Accounting policies** **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	-	4,730
Membership fees and donations	15,484	1,194
	15,484	5,924

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Other income						
Sale of goods	-	-	-	1,292	-	1,292
Bank interest received	15,082	-	15,082	-	10,410	10,410
	15,082	-	15,082	1,292	10,410	11,702

5 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Event costs	15,560	6,471
AGM Costs	90	-
Bank charges	185	398
Donations	3,500	3,000
Volunteer expenses	-	20
Sundry expenses	-	400
Postage and stationery	59	128
Insurance	56	96
	19,450	10,513
Analysis by fund		
Unrestricted funds	19,450	10,115
Restricted funds	-	398
	19,450	10,513

6 Trustees

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

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
Building Fund	306,823	-	-	(306,823)	-

Previous year:	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
Building Fund	293,650	10,410	(398)	-	303,662
Heritage Fund	2,711	-	-	-	2,711
Harrow Giving Fund	450	-	-	-	450
	296,811	10,410	(398)	-	306,823

On 2 March 2025, the members of the charity voted to transfer £306,823 from restricted funds to unrestricted funds. The transfer was approved and the remaining balance was no longer required for the specified purpose. The transfer allows the funds to be used at the discretion of the trustees in furtherance of the charity's general objectives. This transfer has been reflected in the Statement of Financial Activities (SOFA) as a movement between funds.

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
Building Fund	-	15,082	-	306,823	321,905
General funds	3,254	15,484	(19,450)	-	(712)
	3,254	30,566	(19,450)	306,823	321,193

Previous year:	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
General funds	6,153	7,216	(10,115)	-	3,254

11 Related party transactions

There were no disclosable related party transactions during the year (2024 - None)

THE POTHOHAR ASSOCIATION U.K.

England & Wales - Charity number 280065

Accounts

Charity registration number 280065

THE POTHOHAR ASSOCIATION UK

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

THE POTHOHAR ASSOCIATION UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C S Chowdhry	
	K K Kohli	(Appointed 19 September 2021)
	S S Gurjal	(Appointed 19 September 2021)
	Ms J Kaur	
	B S Bhasin	
	R S Chowdhary	
	H S Suri	
	H K Chowdhury	
	M S Mehta	
	J K Goel	
	H K Bharara	
	J K Vohra	
	J K Anand	
	P Khandpur	
	N Chadha	
Charity number	280065	
Principal address	60 Gayton Road Harrow HA1 2LS	
Accountants	RehncyShaheen Chartered Accountants 1276/1278 Greenford Road Greenford Middlesex UB6 0HH	

THE POTHOHAR ASSOCIATION UK

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THE POTHOHAR ASSOCIATION UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their annual report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The principal objective of "The Pothohar Association UK" is the cultural and religious welfare and advancement of the Pothohar community in the UK. The Association continued to work towards its objectives. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The major achievement of the year was the successful execution of the Heritage Funded Project, Rekindling Pothohar and the production of the documentary, Children of Partition: An Oral History of Pothoharis. This documentary was premiered during the UK Asian Film Festival on 6 May 2022 at the Mayfair Hotel, where Montek Singh Ahluwalia gave a keynote address. Also during the year an event to mark International Women's Day was held. Work on the project is ongoing.

Financial review

The trustees believe that the charity is financially sound. The charity is using its resources economically and efficiently. The charity has maintained steady funding while expending further resources to work towards its long-term objectives.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Pothohar Assocaiation is constituted as a charitable trust registered with the Charity Commission in under charity number 280065 .

Trustees hold a two-year term of office and are then elected/re-elected biannually. All the work done by trustees and members is voluntary without remuneration other than reimbursement of expenses pertinent to the association's activities.

THE POTHOHAR ASSOCIATION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

The trustees who served during the year and up to the date of signature of the financial statements were:

Executive Committee	C S Chowdhry	President
	J K Anand	Immediate Past President
	H S Suri	Vice President
	B S Bhasin	General Secretary
	J K Goel	Treasurer
	R S Chowdhary	Joint Secretary
	H K Bharara	Public Relations Officer

Committee Members

N Chadha
H K Chowdhury
J K Vohra
M S Mehta
P Khandpur
Ms J Kaur
K K Kohli (Appointed 19 September 2021)
S S Gujral (Appointed 19 September 2021)
P Anand (Resigned 19 September 2021)
N Azad (Resigned 19 September 2021)

The trustees' report was approved by the Board of Trustees.

.....

B S Bhasin
Secretary

Date: 01-02-2023

THE POTHOHAR ASSOCIATION UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2022

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

The 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 state of affairs of the charity and of the incoming resources and 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;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable 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 inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 POTHOHAR ASSOCIATION UK

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE POTHOHAR ASSOCIATION UK FOR THE YEAR ENDED 30 JUNE 2022

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of The Pothohar Association UK for the year ended 30 June 2022, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at https://www.icaew.com/regulation

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 28 March 2022. Our work has been undertaken solely to prepare for your approval the financial statements of The Pothohar Association UK and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Pothohar Association UK and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that The Pothohar Association UK has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of The Pothohar Association UK. You consider that The Pothohar Association UK is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of The Pothohar Association UK. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

1/2/23

RehneyShaheen Chartered Accountants

.....

1276/1278 Greenford Road
Greenford
Middlesex
UB6 0HH

THE POTHOHAR ASSOCIATION UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	1,000	-	1,000	6,728	50	6,778
Charitable activities	4	700	38,099	38,799	-	49,397	49,397
Total income		1,700	38,099	39,799	6,728	49,447	56,175
Expenditure on:							
Charitable activities	5	11,783	38,882	50,665	3,515	2,172	5,687
Gross transfers between funds		-	-	-	(292)	292	-
Net (expenditure)/income for the year/ Net movement in funds		(10,083)	(783)	(10,866)	2,921	47,567	50,488
Fund balances at 1 July 2021		22,429	337,871	360,300	19,508	290,304	309,812
Fund balances at 30 June 2022		12,346	337,088	349,434	22,429	337,871	360,300

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

All income and expenditure derive from continuing activities.

THE POTHOHAR ASSOCIATION UK

BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		349,434		360,300	
Net current assets			349,434		360,300
Income funds					
Restricted funds	9		337,088		337,871
Unrestricted funds			12,346		22,429
			349,434		360,300

The financial statements were approved by the Trustees on 01-02-2023

C S Chowdhry
Trustee

B S Bhasin
Trustee

1 Accounting policies

Charity information

The Pothohar Association UK is constituted as a charitable trust registered with the Charity Commission in June 1980 under charity number 280065.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). 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 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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 of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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 statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2022	2021	2021	2021
	£	£	£	£
Donations and gifts	600	6,603	-	6,603
Membership fees	400	125	-	125
Other	-	-	50	50

4 Charitable activities

	Charitable Income	**Heritage grant**	**Total**	**Charitable Income**	**Heritage grant**	**Harrow Giving Grant**	**Total**
	2022	**2022**		**2021**	**2021**	**2021**	
	£	**£**	**£**	**£**	**£**	**£**	**£**
Performance related grants	-	36,640	36,640	-	45,800	2,000	47,800
Other income - Bank interest received	2,159	-	2,159	1,597	-	-	1,597
	2,159	36,640	38,799	1,597	45,800	2,000	49,397
Analysis by fund							
Unrestricted funds	700	-	700	-	-	-	-
Restricted funds	1,459	36,640	38,099	1,597	45,800	2,000	49,397
	2,159	36,640	38,799	1,597	45,800	2,000	49,397

5 Charitable activities

	Charitable Expenditure 2022	HLF Project Costs 2022	Total 2022	Charitable Expenditure 2021	Harrow Giving 2021	Trees project expenditure 2021	Total 2021
	£	£	£	£	£	£	£
Langar and Kirtan	500	-	500	2,000	-	-	2,000
Vaccine video	587	-	587	-	1,550	-	1,550
Seminars and courses	-	-	-	316	-	-	316
Website and internet costs	-	-	-	103	-	-	103
Donations given	1,000	-	1,000	1,000	-	622	1,622
HLF Project costs	-	38,882	38,882	-	-	-	-
Professional fees	9,600	-	9,600	-	-	-	-
	11,687	38,882	50,569	3,419	1,550	622	5,591
Share of support costs (see note 6)	96	-	96	96	-	-	96
	11,783	38,882	50,665	3,515	1,550	622	5,687
Analysis by fund							
Unrestricted funds	11,783	-	11,783	3,515	-	-	3,515
Restricted funds	-	38,882	38,882	-	1,550	622	2,172
	11,783	38,882	50,665	3,515	1,550	622	5,687

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Support costs - Insurance	96	-	96	96	-	96
	96	-	96	96	-	96
Analysed between Charitable activities	96	-	96	96	-	96

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 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:

		Movement in funds				Movement in funds		
	Balance at 1 July 2020	Incoming resources	Resources expended	Transfers	Balance at 1 July 2021	Incoming resources	Resources expended	Balance at 30 June 2022
	£	£	£	£	£	£	£	£
Trees Fund	280	50	(622)	292	-	-	-	-
Building Fund	290,024	1,597	-	-	291,621	1,459	-	293,080
Heritage Fund	-	45,800	-	-	45,800	36,640	(38,882)	43,558
Harrow Giving Fund	-	2,000	(1,550)	-	450	-	-	450
	290,304	49,447	(2,172)	292	337,871	38,099	(38,882)	337,088

£292 was transferred from unrestricted funds to the Trees fund in 2021.

10 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

THE POTHOHAR ASSOCIATION U.K.

England & Wales - Charity number 280065

Accounts

Charity registration number 280065

THE POTHOHAR ASSOCIATION UK

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

THE POTHOHAR ASSOCIATION UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Executive Committee	C S Chowdhry	President
	J K Anand	Immediate Past President
	H S Suri	Vice President
	B S Bhasin	General Secretary
	J K Goel	Treasurer
	R S Chowdhary	Joint Secretary
	H K Bharara	Public Relations Officer

Committee Members	N Chadha
	H K Chowdhury
	J K Vohra
	M S Mehta
	P Khandpur
	Ms J Kaur (Appointed 1 June 2021)
	K K Kohli (Appointed 19 September 2021)
	S S Gurjal (Appointed 19 September 2021)

Charity number	280065

Principal address	60 Gayton Road Harrow HA1 2LS

Accountants	RehncyShaheen Chartered Accountants 1276/1278 Greenford Road Greenford Middlesex UB6 0HH

THE POTHOHAR ASSOCIATION UK

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Balance sheet	6
Notes to the financial statements	7 - 11

THE POTHOHAR ASSOCIATION UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2021

The trustees present their annual report and financial statements for the year ended 30 June 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The principal objective of "The Pothohar Association UK" is the cultural and religious welfare and advancement of the Pothohar community in the UK. The Association continued to work towards its objectives. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

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Achievements and performance

Due to the Pandemic face to face events were replaced by a number of online events featuring high profile speakers and campaigns. The charity also was successful in applying for funding to promote Covid Vaccine take up and a major Heritage Fund Project to produce a documentary and exhibition about the Pothohar Community. As restrictions ease the Association looks forward to arranging in person events in the coming year.

Financial review

The trustees believe that the charity is financially sound. The charity is generating reserves and is using its resources economically and efficiently. The charity has maintained steady funding while expending further resources to work towards its long-term objectives.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Pothohar Assocaiation is constituted as a charitable trust registered with the Charity Commission in under charity number 280065 .

Trustees hold a two-year term of office and are then elected/re-elected biannually. All the work done by trustees and members is voluntary without remuneration other than reimbursement of expenses pertinent to the association’s activities.

THE POTHOHAR ASSOCIATION UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

The trustees who served during the year and up to the date of signature of the financial statements were:

Executive Committee	C S Chowdhry	President
	J K Anand	Immediate Past President
	H S Suri	Vice President
	B S Bhasin	General Secretary
	J K Goel	Treasurer
	R S Chowdhary	Joint Secretary
	H K Bharara	Public Relations Officer

Committee Members

N Chadha
H K Chowdhury
J K Vohra
M S Mehta
P Khandpur
Ms J Kaur (Appointed 1 June 2021)
K K Kohli (Appointed 19 September 2021)
S S Gujral (Appointed 19 September 2021)
P S Anand (Resigned 19 September 2021)
N S Azad (Resigned 19 September 2021)
A S Chadda (Deceased 22 February 2021)

The trustees' report was approved by the Board of Trustees.

.....
B S Bhasin
Secretary

Date: .....

THE POTHOHAR ASSOCIATION UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2021

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

The 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 state of affairs of the charity and of the incoming resources and 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;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable 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 inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 POTHOHAR ASSOCIATION UK

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE POTHOHAR ASSOCIATION UK FOR THE YEAR ENDED 30 JUNE 2021

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of The Pothohar Association UK for the year ended 30 June 2021, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at https://www.icaew.com/regulation

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 28 March 2022. Our work has been undertaken solely to prepare for your approval the financial statements of The Pothohar Association UK and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Pothohar Association UK and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that The Pothohar Association UK has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of The Pothohar Association UK. You consider that The Pothohar Association UK is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of The Pothohar Association UK. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

RehncyShaheen Chartered Accountants Date : .....

1276/1278 Greenford Road
Greenford
Middlesex
UB6 0HH

THE POTHOHAR ASSOCIATION UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	**3**	6,728	50	6,778	3,477	-	3,477
Charitable activities	**4**	-	49,397	49,397	3,591	4,987	8,578
Total income		6,728	49,447	56,175	7,068	4,987	12,055
Expenditure on:							
Charitable activities	**5**	3,515	2,172	5,687	6,762	972	7,734
Net incoming resources before transfers		3,213	47,275	50,488	306	4,015	4,321
Gross transfers between funds		(292)	292	-	-	-	-
Net income for the year/ Net movement in funds		2,921	47,567	50,488	306	4,015	4,321
Fund balances at 1 July 2020		19,508	290,304	309,812	19,202	286,289	305,491
Fund balances at 30 June 2021		22,429	337,871	360,300	19,508	290,304	309,812

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

All income and expenditure derive from continuing activities.

THE POTHOHAR ASSOCIATION UK

BALANCE SHEET

AS AT 30 JUNE 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Current assets					
Cash at bank and in hand		360,300		309,812	
Net current assets			360,300		309,812
Income funds					
Restricted funds	**9**		337,871		290,304
Unrestricted funds			22,429		19,508
			360,300		309,812

The financial statements were approved by the Trustees on .....

.....	.....	.....
C S Chowdhry	B S Bhasin	J K Goel
President	**Secretary**	**Treasurer**

1 Accounting policies

Charity information

The Pothohar Association UK is constituted as a charitable trust registered with the Charity Commission in June 1980 under charity number 280065.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). 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 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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 of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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 statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds
	2021	**2021**	**2021**	2020
	£	**£**	**£**	£
Donations and gifts	6,603	-	6,603	3,152
Membership fees	125	-	125	325
Other	-	50	50	-

4 Charitable activities

	Charitable Income	**Heritage grant**	**Harrow Giving Grant**	**Total 2021**	**Charitable Income**
	2021	**2021**	**2021**		**2020**
	£	**£**	**£**	**£**	**£**
Performance related grants	-	45,800	2,000	47,800	-
Other income - Bank interest received	1,597	-	-	1,597	8,578
	1,597	45,800	2,000	49,397	8,578
Analysis by fund					
Unrestricted funds	-	-	-	-	3,591
Restricted funds	1,597	45,800	2,000	49,397	4,987

5 Charitable activities

	Charitable Expenditure 2021	Harrow Giving 2021	Trees project expenditure 2021	Total 2021	Charitable Expenditure 2020
	£	£	£	£	£
Langar and Kirtan	2,000	-	-	2,000	1,298
Vaccine video	-	1,550	-	1,550	1,204
Seminars and courses	316	-	-	316	2,009
Website and internet costs	103	-	-	103	283
Professional fees	-	-	-	-	1,250
Donations given	1,000	-	622	1,622	1,690
	3,419	1,550	622	5,591	7,734
Share of support costs (see note 6)	96	-	-	96	-
	3,515	1,550	622	5,687	7,734
Analysis by fund					
Unrestricted funds	3,515	-	-	3,515	6,762
Restricted funds	-	1,550	622	2,172	972
	3,515	1,550	622	5,687	7,734

6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Support costs - Insurance	96	-	96	-	-	-
	96	-	96	-	-	-
Analysed between						
Charitable activities	96	-	96	-	-	-

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 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:

	Movement in funds		Movement in funds			
	Incoming resources	Balance at 1 July 2020	Incoming resources	Resources expended	Transfers	Balance at 30 June 2021
	£	£	£	£	£	£
Trees Fund	-	280	50	(622)	292	-
Building Fund	-	290,024	1,597	-	-	291,621
Heritage Fund	-	-	45,800	-	-	45,800
Harrow Giving Fund	-	-	2,000	(1,550)	-	450
	-	290,304	49,447	(2,172)	292	337,871

£292 was transferred from unrestricted funds to the Trees fund.

10 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).