

**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

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### 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

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# THE POTHOHAR ASSOCIATION UK

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# **THE POTHOHAR ASSOCIATION UK**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 30 JUNE 2021***

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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.

#### **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 Association 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*

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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.

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B S Bhasin  
**Secretary**

Date: .....

# **THE POTHOHAR ASSOCIATION UK**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 30 JUNE 2021***

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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**

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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*

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

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

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

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

.....  
C S Chowdhry  
**President**

.....  
B S Bhasin  
**Secretary**

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J K Goel  
**Treasurer**

# THE POTHOHAR ASSOCIATION UK

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 30 JUNE 2021*

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### **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.

# THE POTHOHAR ASSOCIATION UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2021

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#### 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.

# THE POTHOHAR ASSOCIATION UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2021

#### 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	-
	<u>6,728</u>	<u>50</u>	<u>6,778</u>	<u>3,477</u>

#### 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
	<u>1,597</u>	<u>45,800</u>	<u>2,000</u>	<u>49,397</u>	<u>8,578</u>
Analysis by fund					
Unrestricted funds	-	-	-	-	3,591
Restricted funds	1,597	45,800	2,000	49,397	4,987
	<u>1,597</u>	<u>45,800</u>	<u>2,000</u>	<u>49,397</u>	<u>8,578</u>

# THE POTHOHAR ASSOCIATION UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 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
	<u>3,419</u>	<u>1,550</u>	<u>622</u>	<u>5,591</u>	<u>7,734</u>
Share of support costs (see note 6)	96	-	-	96	-
	<u>3,515</u>	<u>1,550</u>	<u>622</u>	<u>5,687</u>	<u>7,734</u>
<b>Analysis by fund</b>					
Unrestricted funds	3,515	-	-	3,515	6,762
Restricted funds	-	1,550	622	2,172	972
	<u>3,515</u>	<u>1,550</u>	<u>622</u>	<u>5,687</u>	<u>7,734</u>

### 6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Support costs - Insurance	96	-	96	-	-	-
	<u>96</u>	<u>-</u>	<u>96</u>	<u>-</u>	<u>-</u>	<u>-</u>
Analysed between Charitable activities	96	-	96	-	-	-
	<u>96</u>	<u>-</u>	<u>96</u>	<u>-</u>	<u>-</u>	<u>-</u>

### 7 Trustees

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

# THE POTHOHAR ASSOCIATION UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2021

#### 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).