

Charity registration number: 513688

# Pakistan Community Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2023

AWR Accountants Limited  
Chartered Certified  
Lawrence House  
37 Normanton Road  
Derby

## **Pakistan Community Centre**

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## **Pakistan Community Centre**

### **Reference and Administrative Details**

<b>Chairman</b>	Mr Mansoor Ahmed
<b>Senior Management / Leadership Team</b>	Mr Manzoor Ahmed, Chairman Mr Imran Hamid, Vice Chair Mr Amjad Ashraf, Secretary Mr Tariq Ali, Assistant Secretary Mr Janghir Khan, Treasurer Mr Mohammed Yaqub, Assistant Treasurer Mr Shokat Lal, Executive Member Mr Asaf Afzal, Executive Member Mr Mohammed Nasser Iqbal, Executive Member Mr Abid Taj, Executive Member Mr Mahroof Hussain, Executive Member Mr Fareed Hussain, Executive Member
<b>Charity Registration Number</b>	513688
<b>Principal Office</b>	103 Harrington Street Derby DE23 8PG
<b>Independent Examiner</b>	AWR Accountants Limited Lawrence House 37 Normanton road Derby DE1 2GJ
<b>Accountants</b>	AWR Accountants Limited Chartered Certified Lawrence House 37 Normanton Road Derby

# **Pakistan Community Centre**

## **Trustees's Report**

The trustee presents the annual report together with the financial statements of the charity for the year ended 31 March 2023.

### **Objectives and activities**

#### ***Objects and aims***

The Pakistan Community Centre's objective is to support the community through Information, Advice & Guidance, provide services, resource & facilities for the benefit of the public.

#### ***Public benefit***

The Pakistan Community Centre has made significant progress in providing services based on need. These services include regular Information, Advice & Guidance drop in, foodbank, & mental health support

In addition to the above, the PCC continues to provide venue hire for weddings, parties & charity events throughout the year. We have made significant progress in hiring our space to partners from the voluntary sector for various meeting, workshops & events.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

Over the past 12 months, the Pakistan Community Centre has built partnerships with other VCSE organisations which has enabled us to provide:

- Weekly Information, Advice & Guidance Surgeries
- Peer Support Service
- Mental Health Support
- Mentoring & Counselling
- Weekly Luncheon Club for Male & Females
- Foodbank
- Physical Activity Sessions for Male & Females
- Tea & Coffee Morning
- Health & Wellbeing Initiatives

In addition to the above, the PCC has had major renovation works completed giving it a more modern look & feel. This has helped improve the image of the centre & increased footfall

### **Financial review**

#### ***Policy on reserves***

A small amount of reserves is held to support any emergency.

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

#### ***Nature of governing document***

Charity Constitution.

## **Pakistan Community Centre**

### **Trustees's Report (continued)**


#### ***Recruitment and appointment of trustees***

Selection by wider membership voting

#### ***Organisational structure***

Comprises Trustee board, Executive committee and General membership

The annual report was approved by the trustee of the charity on 4 February 2024 and signed on its behalf by:

  
.....  
Mr Mansoor Ahmed  
Chairman

## **Pakistan Community Centre**

### **Statement of Trustees's Responsibilities**

The trustees is responsible for preparing the trustees's report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.


The law applicable to charities 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 period. In preparing these financial statements, the trustee is 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 business.

The trustee is responsible for keeping proper 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustee is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustee of the charity on 4 February 2024 and signed on its behalf by:



Mr Mansoor Ahmed  
Chairman

**Chartered Certified Accountants' Report to the Trustees on the Preparation of the  
Unaudited Statutory Accounts of  
Pakistan Community Centre  
for the Year Ended 31 March 2023**


In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Pakistan Community Centre for the year ended 31 March 2023 as set out on pages 7 to 16 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.htm>.

This report is made solely to the board of directors of Pakistan Community Centre, as a body, in accordance with the terms of our engagement letter dated 11 August 2018. Our work has been undertaken solely to prepare for your approval the financial statements of Pakistan Community Centre and state those matters that we have agreed to state to the board of directors of Pakistan Community Centre, as a body, in this report, in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pakistan Community Centre and its board of directors as a body for our work or for this report.

It is your duty to ensure that Pakistan Community Centre has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Pakistan Community Centre. You consider that Pakistan Community Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Pakistan Community Centre. 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 accounts.



AWR Accountants Limited  
Chartered Certified  
Lawrence House  
37 Normanton Road  
Derby

4 February 2024

## **Pakistan Community Centre**

### **Independent Examiner's Report to the trustee of Pakistan Community Centre**

I report to the trustees on my examination of the accounts of Pakistan Community Centre for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the charity trustees of Pakistan Community Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Pakistan Community Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Pakistan Community Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
Waheed Rehman  
ACCA


Lawrence House  
37 Normanton road  
Derby  
DE1 2GJ

4 February 2024

**Pakistan Community Centre**  
**(Registration number: 513688)**  
**Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	53,278	48,137
<b>Current assets</b>			
Debtors	13	-	490
Cash at bank and in hand	14	42,539	79,304
		42,539	79,794
<b>Creditors: Amounts falling due within one year</b>	15	(2,307)	(19,042)
<b>Net current assets</b>		40,232	60,752
<b>Net assets</b>		93,510	108,889
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		5,559	12,084
<b>Unrestricted income funds</b>			
Unrestricted funds		87,951	96,805
<b>Total funds</b>		93,510	108,889

The financial statements on pages 7 to 16 were approved by the trustee, and authorised for issue on 4 February 2024 and signed on his behalf by:

  
 .....  
 Mr Mansoor Ahmed  
 Chairman

## Pakistan Community Centre

### Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies		4,040	31,309	35,349	35,336
Charitable activities		30,928	-	30,928	34,752
Investment income	4	<u>177</u>	<u>-</u>	<u>177</u>	<u>7</u>
Total income		<u>35,145</u>	<u>31,309</u>	<u>66,454</u>	<u>70,095</u>
<b>Expenditure on:</b>					
Charitable activities		(2,160)	-	(2,160)	(3,365)
Other expenditure	6	<u>(41,839)</u>	<u>(37,834)</u>	<u>(79,673)</u>	<u>(74,610)</u>
Total expenditure		<u>(43,999)</u>	<u>(37,834)</u>	<u>(81,833)</u>	<u>(77,975)</u>
Net movement in funds		(8,854)	(6,525)	(15,379)	(7,880)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>96,805</u>	<u>12,084</u>	<u>108,889</u>	<u>116,769</u>
Total funds carried forward		<u>87,951</u>	<u>5,559</u>	<u>93,510</u>	<u>108,889</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note .

## **Pakistan Community Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Pakistan Community Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Grants relating to revenue expenses are matched with the related expenses in the profit and loss account.

Grants relating to capital expenses are deferred on the balance sheet, and amortised over the life of the related asset in the profit and loss account.

##### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.
- Also, includes deposits received for events taking place after the reporting date.

##### **Charitable activities**

These are activities undertaken by the Charity to raise funds, such as Hall hire, Gym facilities, Attestations, Translations, Photocopying etc. These income are accounted as and when the Charity becomes entitled to the income.

## **Pakistan Community Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)**

#### **Other income**

This relates to other incomings from the use of the Charity's premises or facilities.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The Charity is generally exempt from the income tax and corporation, but not from VAT.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

The trustees considered the requirement to depreciate the building, however, it is apparent the carrying value of the building will be far less than the estimated residual value, therefore, depreciation is not required.

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures & Fittings	15% Reducing balance
Office Equipment	25% Reducing balance
Equipment	25% Straight line

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Pakistan Community Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Grants, including capital grants; Grants from other charities	4,040	31,309	35,349
<b>Total for 2023</b>	<b>4,040</b>	<b>31,309</b>	<b>35,349</b>
<b>Total for 2022</b>	<b>-</b>	<b>35,336</b>	<b>35,336</b>

#### 3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Hall and furniture hire	30,852	30,852
Gym	31	31
Centre services	45	45
<b>Total for 2023</b>	<b>30,928</b>	<b>30,928</b>
<b>Total for 2022</b>	<b>34,752</b>	<b>34,752</b>

## Pakistan Community Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	177	177
<b>Total for 2023</b>	<u>177</u>	<u>177</u>
<b>Total for 2022</b>	<u>7</u>	<u>7</u>

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		2,160	2,160
<b>Total for 2022</b>		<u>3,365</u>	<u>3,365</u>

**Total  
expenditure  
£**

## Pakistan Community Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 6 Other expenditure

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs				
Wages and salaries		-	37,834	37,834
Other staff costs		1,289	-	1,289
Depreciation, amortisation and other similar costs		3,211	-	3,211
Allocated support costs		37,339	-	37,339
<b>Total for 2023</b>		<u>41,839</u>	<u>37,834</u>	<u>79,673</u>
<b>Total for 2022</b>		<u>39,624</u>	<u>34,986</u>	<u>74,610</u>

#### 7 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Wages and salaries	1,425	1,425
Independent examiner fees		
Examination of the financial statements	250	250
Other governance costs	485	485
<b>Total for 2023</b>	<u>2,160</u>	<u>2,160</u>
<b>Total for 2022</b>	<u>3,365</u>	<u>3,365</u>

#### 8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>3,211</u>	<u>2,078</u>

## **Pakistan Community Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)**

#### **9 Staff costs**

The aggregate payroll costs were as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	39,259	36,156
Other staff costs	<u>1,289</u>	<u>16</u>
	<u><b>40,548</b></u>	<u><b>36,172</b></u>

No employee received emoluments of more than £60,000 during the year

#### **10 Independent examiner's remuneration**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Examination of the financial statements	<u>250</u>	<u>250</u>

#### **11 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

## Pakistan Community Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2022	37,623	96,736	134,359
Additions	-	8,352	8,352
At 31 March 2023	<u>37,623</u>	<u>105,088</u>	<u>142,711</u>
<b>Depreciation</b>			
At 1 April 2022	-	86,222	86,222
Charge for the year	-	3,211	3,211
At 31 March 2023	<u>-</u>	<u>89,433</u>	<u>89,433</u>
<b>Net book value</b>			
At 31 March 2023	<u>37,623</u>	<u>15,655</u>	<u>53,278</u>
At 31 March 2022	<u>37,623</u>	<u>10,514</u>	<u>48,137</u>

#### 13 Debtors

	2023 £	2022 £
Other debtors	-	490

#### 14 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	517	532
Cash at bank	<u>42,022</u>	<u>78,772</u>
	<u>42,539</u>	<u>79,304</u>

#### 15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	179	1,587
Other creditors	300	300
Accruals	1,828	2,941
Deferred income	-	14,214
	<u>2,307</u>	<u>19,042</u>

# **Pakistan Community Centre**

## **Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)**

### **16 Analysis of net funds**

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	<u>79,304</u>	<u>(36,765)</u>	<u>42,539</u>
Net debt	<u>79,304</u>	<u>(36,765)</u>	<u>42,539</u>
	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	<u>70,618</u>	<u>8,686</u>	<u>79,304</u>
Net debt	<u>70,618</u>	<u>8,686</u>	<u>79,304</u>

## Pakistan Community Centre

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	35,349	35,336
Charitable activities (analysed below)	30,928	34,752
Investment income (analysed below)	177	7
	<u>66,454</u>	<u>70,095</u>
<b>Total income</b>		
	<u>66,454</u>	<u>70,095</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	(2,160)	(3,365)
Other expenditure (analysed below)	(79,673)	(74,610)
	<u>(81,833)</u>	<u>(77,975)</u>
<b>Total expenditure</b>		
	<u>(81,833)</u>	<u>(77,975)</u>
<b>Net expenditure</b>		
	<u>(15,379)</u>	<u>(7,880)</u>
<b>Net movement in funds</b>		
	(15,379)	(7,880)
<b>Reconciliation of funds</b>		
Total funds brought forward	108,889	116,769
	<u>108,889</u>	<u>116,769</u>
Total funds carried forward	93,510	108,889
	<u>93,510</u>	<u>108,889</u>

# Pakistan Community Centre

## Detailed Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

	Total 2023 £	Total 2022 £
<b><i>Donations and legacies</i></b>		
UK Government grants	-	18,753
Grants - other agencies	31,309	16,583
Grants - other agencies	4,040	-
	<u>35,349</u>	<u>35,336</u>
<b><i>Charitable activities</i></b>		
Hall & Furniture Hire	30,852	34,484
Centre Services	45	230
Membership fees	31	38
	<u>30,928</u>	<u>34,752</u>
<b><i>Investment income</i></b>		
Interest on cash deposits	177	7
	<u>177</u>	<u>7</u>
<b><i>Charitable activities</i></b>		
Casual wages	(1,425)	(1,170)
Charitable donations	-	(1,495)
Accountancy fees	(485)	(450)
Independent examiner's fee	(250)	(250)
	<u>(2,160)</u>	<u>(3,365)</u>
<b><i>Other expenditure</i></b>		
Wages and salaries	(37,834)	(34,986)
Food & Refreshments	(1,289)	(16)
Rates	(896)	(392)
Water rates	(2)	(1,115)
Light, heat and power	(6,990)	(5,885)
Insurance	(1,612)	(2,090)
Repairs and renewals	(25,483)	(26,288)
Telephone and fax	(398)	(759)
Computer software and maintenance costs	(180)	(180)
Printing, postage and stationery	(141)	-
Sundry expenses	(79)	(173)
Cleaning	(1,419)	(280)
Legal and professional fees	(139)	(368)
Depreciation of plant and machinery	(414)	(414)
Depreciation of fixtures and fittings	(2,617)	(1,604)
Depreciation of office equipment	<u>(180)</u>	<u>(60)</u>

**Pakistan Community Centre**

**Detailed Statement of Financial Activities for the Year Ended 31 March 2023  
(continued)**

<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b><u>(79,673)</u></b>	<b><u>(74,610)</u></b>

