

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
AFGHAN ASSOCIATION OF LONDON (HARROW)**

AFGHAN ASSOCIATION OF LONDON (HARROW)

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FOR THE YEAR ENDED 31 MARCH 2021**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1060687

Principal address

Suite 103A - 104, signal House
16 Lyon road
Middlesex
HA1 2AG

Trustees

Karim Shirin (resigned 12/4/2021)
Noor Sultani
Dr Sara Ahmadi (resigned 31/5/2020)
Zohal Nabi
Abdul Wali Zalmi

Approved by order of the board of trustees on Aug 4, 2021 and signed on its behalf by:


Zohal Nabi (Aug 4, 2021 16:31 GMT+1)
Zohal Nabi - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
AFGHAN ASSOCIATION OF LONDON (HARROW)**

Independent examiner's report to the trustees of AFGHAN ASSOCIATION OF LONDON (HARROW)

I report to the charity trustees on my examination of the accounts of AFGHAN ASSOCIATION OF LONDON (HARROW) (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 the Trust 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 applicable 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.



Kantilal Rabadia
Association Of Chartered Certified Accountants

Date: 11 August 2021

AFGHAN ASSOCIATION OF LONDON (HARROW)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted fund £	Restricted fund £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		73,656	-	73,656	18,350
EXPENDITURE ON					
Raising funds	2	3,711	-	3,711	49,268
Other		44,251	-	44,251	-
Total		<u>47,962</u>	<u>-</u>	<u>47,962</u>	<u>49,268</u>
NET INCOME/(EXPENDITURE)		<u>25,694</u>	<u>-</u>	<u>25,694</u>	<u>(30,918)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		36,392	-	36,392	67,310
TOTAL FUNDS CARRIED FORWARD		<u><u>62,086</u></u>	<u><u>-</u></u>	<u><u>62,086</u></u>	<u><u>36,392</u></u>

The notes form part of these financial statements

AFGHAN ASSOCIATION OF LONDON (HARROW)

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted fund £	Restricted fund £	31/3/21 Total funds £	31/3/20 Total funds £
FIXED ASSETS					
Tangible assets	6	1,893	-	1,893	1,667
CURRENT ASSETS					
Debtors	7	2,322	-	2,322	4,428
Cash at bank and in hand		58,813	-	58,813	32,368
		<u>61,135</u>	<u>-</u>	<u>61,135</u>	<u>36,796</u>
CREDITORS					
Amounts falling due within one year	8	(942)	-	(942)	(2,071)
		<u>60,193</u>	<u>-</u>	<u>60,193</u>	<u>34,725</u>
NET CURRENT ASSETS					
		<u>62,086</u>	<u>-</u>	<u>62,086</u>	<u>36,392</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>62,086</u>	<u>-</u>	<u>62,086</u>	<u>36,392</u>
NET ASSETS					
		<u>62,086</u>	<u>-</u>	<u>62,086</u>	<u>36,392</u>
FUNDS					
Unrestricted funds	9			62,086	36,392
TOTAL FUNDS					
				<u>62,086</u>	<u>36,392</u>

The financial statements were approved by the Board of Trustees and authorised for issue on Aug 4, 2021
and were signed on its behalf by:


Zohal Nabi (Aug 4, 2021, 16:31 GMT+1)
Zohal Nabi - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Raising donations and legacies

	31/3/21	31/3/20
	£	£
Facilities hire	2,565	5,972
Support costs	1,146	43,296
	<u>3,711</u>	<u>49,268</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/3/21	31/3/20
Management	1	1
Support	3	2
	<u>4</u>	<u>3</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,350	-	18,350
EXPENDITURE ON			
Raising funds	49,268	-	49,268
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(30,918)	-	(30,918)
RECONCILIATION OF FUNDS			
Total funds brought forward	67,310	-	67,310
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>36,392</u>	<u>-</u>	<u>36,392</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2020	5,898	-	5,898
Additions	-	699	699
At 31 March 2021	<u>5,898</u>	<u>699</u>	<u>6,597</u>
DEPRECIATION			
At 1 April 2020	4,231	-	4,231
Charge for year	333	140	473
At 31 March 2021	<u>4,564</u>	<u>140</u>	<u>4,704</u>
NET BOOK VALUE			
At 31 March 2021	<u>1,334</u>	<u>559</u>	<u>1,893</u>
At 31 March 2020	<u>1,667</u>	<u>-</u>	<u>1,667</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Other debtors	<u>2,322</u>	<u>4,428</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Taxation and social security	202	1,363
Other creditors	740	708
	<u>942</u>	<u>2,071</u>

9. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	36,392	25,694	62,086
TOTAL FUNDS	<u>36,392</u>	<u>25,694</u>	<u>62,086</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,656	(47,962)	25,694
TOTAL FUNDS	<u>73,656</u>	<u>(47,962)</u>	<u>25,694</u>

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	67,310	(30,918)	36,392
TOTAL FUNDS	<u>67,310</u>	<u>(30,918)</u>	<u>36,392</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,350	(49,268)	(30,918)
TOTAL FUNDS	<u>18,350</u>	<u>(49,268)</u>	<u>(30,918)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	67,310	(5,224)	62,086
TOTAL FUNDS	<u>67,310</u>	<u>(5,224)</u>	<u>62,086</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,006	(97,230)	(5,224)
TOTAL FUNDS	<u>92,006</u>	<u>(97,230)</u>	<u>(5,224)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

AFGHAN ASSOCIATION OF LONDON (HARROW)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	31/3/21 £	31/3/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	73,656	18,350
Total incoming resources	<u>73,656</u>	<u>18,350</u>
EXPENDITURE		
Raising donations and legacies		
Facilities hire	2,565	5,972
Support costs		
Management		
Other operating leases	5,840	2,330
Postage and stationery	498	215
	<u>6,338</u>	<u>2,545</u>
Human resources		
Wages	34,678	37,583
Insurance	366	360
Light and heat	1,324	229
Telephone	718	635
Sundries	-	670
	<u>37,086</u>	<u>39,477</u>
Other		
Plant and machinery	473	584
Other 2		
Advertising	780	-
Governance costs		
Accountancy and legal fees	720	690
Total resources expended	<u>47,962</u>	<u>49,268</u>
Net income/(expenditure)	<u><u>25,694</u></u>	<u><u>(30,918)</u></u>