

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
AFGHAN ASSOCIATION OF LONDON (HARROW)**

**AFGHAN ASSOCIATION OF LONDON (HARROW)**

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FOR THE YEAR ENDED 31 MARCH 2022**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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  
Zohal Nabi  
Abdul Wali Zalmi  
Nabeel Mujadidi (appointed 12/4/2021)  
Fakire Toorpeky (appointed 12/4/2021)

**21/07/2022**

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....  
Zohal Nabi - Trustee

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

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**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 2022.

**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').

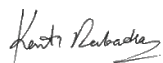
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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.



Kantil Rabadia  
Association Of Chartered Certified Accountants

Date: **Jul 25, 2022**  
Date: .....

**AFGHAN ASSOCIATION OF LONDON (HARROW)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	31/3/22 Total funds £	31/3/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		33,985	85,000	118,985	73,656
<b>EXPENDITURE ON</b>					
Raising funds	2	6,437	-	6,437	3,711
Other		14,942	61,906	76,848	44,251
<b>Total</b>		<u>21,379</u>	<u>61,906</u>	<u>83,285</u>	<u>47,962</u>
<b>NET INCOME</b>		<u>12,606</u>	<u>23,094</u>	<u>35,700</u>	<u>25,694</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		62,086	-	62,086	36,392
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>74,692</u></u>	<u><u>23,094</u></u>	<u><u>97,786</u></u>	<u><u>62,086</u></u>

The notes form part of these financial statements

AFGHAN ASSOCIATION OF LONDON (HARROW)

**BALANCE SHEET**  
**31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	31/3/22 Total funds £	31/3/21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	2,631	-	2,631	1,893
<b>CURRENT ASSETS</b>					
Debtors	7	1,586	-	1,586	2,322
Cash at bank		78,179	73,094	151,273	58,813
		<u>79,765</u>	<u>73,094</u>	<u>152,859</u>	<u>61,135</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(7,704)	(50,000)	(57,704)	(942)
		<u>72,061</u>	<u>23,094</u>	<u>95,155</u>	<u>60,193</u>
<b>NET CURRENT ASSETS</b>					
		<u>74,692</u>	<u>23,094</u>	<u>97,786</u>	<u>62,086</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>74,692</u>	<u>23,094</u>	<u>97,786</u>	<u>62,086</u>
<b>NET ASSETS</b>					
		<u><u>74,692</u></u>	<u><u>23,094</u></u>	<u><u>97,786</u></u>	<u><u>62,086</u></u>
<b>FUNDS</b>					
Unrestricted funds	9			74,692	62,086
Restricted funds				23,094	-
<b>TOTAL FUNDS</b>					
				<u><u>97,786</u></u>	<u><u>62,086</u></u>

**21/07/2022**

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



Zohal Nabi - Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**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
Computer equipment	- 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**

	31/3/22	31/3/21
	£	£
Facilities hire	6,071	2,565
Support costs	366	1,146
	<u>6,437</u>	<u>3,711</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**4. STAFF COSTS**

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

	31/3/22	31/3/21
Management	1	1
Support	5	3
	<u>6</u>	<u>4</u>

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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	73,656	-	73,656
<b>EXPENDITURE ON</b>			
Raising funds	3,711	-	3,711
Other	44,251	-	44,251
<b>Total</b>	<u>47,962</u>	-	<u>47,962</u>
<b>NET INCOME</b>	<u>25,694</u>	-	<u>25,694</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	36,392	-	36,392
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>62,086</u></u>	<u><u>-</u></u>	<u><u>62,086</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021	5,898	699	6,597
Additions	-	1,302	1,302
	<u>5,898</u>	<u>2,001</u>	<u>7,899</u>
At 31 March 2022	5,898	2,001	7,899
<b>DEPRECIATION</b>			
At 1 April 2021	4,564	140	4,704
Charge for year	193	371	564
	<u>4,757</u>	<u>511</u>	<u>5,268</u>
At 31 March 2022	4,757	511	5,268
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>1,141</u>	<u>1,490</u>	<u>2,631</u>
At 31 March 2021	<u>1,334</u>	<u>559</u>	<u>1,893</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22 £	31/3/21 £
Other debtors	<u>1,586</u>	<u>2,322</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22 £	31/3/21 £
Taxation and social security	5,254	202
Other creditors	<u>52,450</u>	<u>740</u>
	<u>57,704</u>	<u>942</u>

9. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	62,086	12,606	74,692
<b>Restricted funds</b>			
Restricted Fund	-	23,094	23,094
	<u>62,086</u>	<u>35,700</u>	<u>97,786</u>
<b>TOTAL FUNDS</b>	<u>62,086</u>	<u>35,700</u>	<u>97,786</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	33,985	(21,379)	12,606
<b>Restricted funds</b>			
Restricted Fund	85,000	(61,906)	23,094
<b>TOTAL FUNDS</b>	<u>118,985</u>	<u>(83,285)</u>	<u>35,700</u>

Comparatives for movement in funds

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

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

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

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

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	36,392	38,300	74,692
<b>Restricted funds</b>			
Restricted Fund	-	23,094	23,094
<b>TOTAL FUNDS</b>	<u>36,392</u>	<u>61,394</u>	<u>97,786</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**9. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>			
General fund	107,641	(69,341)	38,300
<b>Restricted funds</b>			
Restricted Fund	85,000	(61,906)	23,094
<b>TOTAL FUNDS</b>	<u>192,641</u>	<u>(131,247)</u>	<u>61,394</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**AFGHAN ASSOCIATION OF LONDON (HARROW)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	31/3/22 £	31/3/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	118,985	73,656
<b>Total incoming resources</b>	118,985	73,656
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Facilities hire	6,071	2,565
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	6,050	5,840
Postage and stationery	394	498
	6,444	6,338
<b>Finance</b>		
Bank charges	26	-
<b>Human resources</b>		
Wages	65,029	34,678
Insurance	366	366
Light and heat	1,500	1,324
Telephone	988	718
Sundries	298	-
	68,181	37,086
<b>Other</b>		
Travel costs	1,039	-
Plant and machinery	193	473
Computer equipment	371	-
	1,603	473
<b>Other 2</b>		
Advertising	-	780
<b>Governance costs</b>		
Accountancy and legal fees	960	720
<b>Total resources expended</b>	83,285	47,962
<b>Net income</b>	35,700	25,694