

CHARITY REGISTRATION NUMBER: 1174132

**ZAZAI ASSOCIATION IN GB**

Unaudited Financial  
Statements

31 March 2023

# ZAZAI ASSOCIATION IN GB

## Financial Statements

Year ended 31 March 2023

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# ZAZAI ASSOCIATION IN GB

## Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the yearended 31 March 2023

### Reference and administrative details

**Registered charity name**                      **Zazai Association In GB**

**Charity registration number**              1174132

**Principal Office**                                      35 Blackbird Hill  
NW9 8RS  
London

**The Trustees**                                      Mr. Abdul Wakil  
Mr. Zarifkhan Nawazai  
Mr. Asad Aruybi  
Mr. Gul Kandagar  
Mr. Bakhtar Zazai  
Mr. Abdul Rahmani  
Mr. Emal Khan Arubi

**Independent examiner**                      **R & R Accountancy Services Limited**  
Certified Chartered Accountants  
219-A, Cricklewood Broadway  
London, NW2 3HP

### Structure, governance, and management

There were no changes in any structure, governance and management for the period ended 31 March 2023. The charity is controlled by its governing document, a deed of trust, and constitutes an incorporated charity.

### Objectives and activities

The Charity's activities during the year are described in detail below:

To promote social inclusion for the public benefit by preventing people from the Afghan community resident in the United Kingdom becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

General Charitable Activities: Education/Training Religious activities provides building/facilities/open space and providing funeral services.

Income from the donations was £53,133.32 in 2023 as compared to £55,123.93 in 2022. In this amount £53,133.32 relates to unrestricted funds.

The unrestricted funds expenditure for 2023 was £33,203.75 as compared to £32,379.85 in 2022.

### Financial Review

#### Designated Funds:

The Charity does not have any designated funds.

# ZAZAI ASSOCIATION IN GB

## Discounted, Continuing and Acquired Operations:

All the charity's operations are continuing and there are no operations that were discontinued or acquired during the year.

## Funds in deficit:

No funds are in deficit at the balance sheet date. Funds in surplus:

There was an operating surplus of £19,949.57.

## Inter-funds loans:

There were no inter-fund loans outstanding at the balance sheet date.

## Plans for future periods:

The charity is collecting funds to generate more stable income to support the charitable activities and donate towards good causes for people in need. The charity would also focus on the collection of funds to contribute towards the floods and earthquakes victims all over the world.

## Responsibilities of the Trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

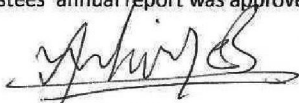
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

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 accounting 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.
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 1993 and the Charity (Accounts and Reports) Regulations 2008. 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 trustees' annual report was approved on 15th February 2024 and signed on behalf of the board of trustees by:



**Mr. Emal Khan Arubi**  
Trustee.

# ZAZAI ASSOCIATION IN GB

## Independent Examiner's Report to the Trustees of the ZAZAI ASSOCIATION IN GB

Year ended 31<sup>st</sup> of March 2023

I report to the trustees on my examination of the financial statements of ZAZAI ASSOCIATION IN GB ('the charity') for the year ended 31 March 2023.

### Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Qaiser Chowdhry  
Certified Chartered Accountants  
219-A Cricklewood Broadway  
London  
NW2 3HP

# ZAZAI ASSOCIATION IN GB

## Statement of Financial Activities for the year ended 31 March 2023

	Note	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Income &amp; Endowments from:</b>	<b>4</b>				
Donations & Legacies		23,696	-	23,696	13,657
Funeral Subscriptions		29,458	-	29,458	41,467
<b>Total income</b>		<b>53,154</b>	<b>-</b>	<b>53,154</b>	<b>55,124</b>
<b>Expenditure on:</b>	<b>5</b>				
Charitable activities		12,466	-	12,466	11,934
Governance Costs		4,738	-	4,738	3,610
Others		16,000	-	16,000	16,635
<b>Total expenditure</b>		<b>33,204</b>	<b>-</b>	<b>33,204</b>	<b>32,179</b>
<b>Net income for the year</b>		<b>19,950</b>	<b>-</b>	<b>19,950</b>	<b>22,945</b>
<b>Net income after transfers</b>		<b>19,950</b>	<b>-</b>	<b>19,950</b>	<b>22,945</b>
<b>Net movement in funds</b>		<b>19,950</b>	<b>-</b>	<b>19,950</b>	<b>22,945</b>
<b>Total funds brought forward</b>		<b>65,362</b>	<b>-</b>	<b>65,362</b>	<b>42,950</b>
<b>Total funds carried forward</b>		<b>85,312</b>	<b>-</b>	<b>85,312</b>	<b>65,895</b>

# ZAZAI ASSOCIATION IN GB

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

All activities derive from continuing operations

The notes attached on pages 7 to 10 form an integral part of these accounts.

## BALANCE SHEET AS AT 31st MARCH 2023

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors	6	1,333	1,333
Cash at bank and in hand		84,779	65,362
<b>Total current assets</b>		<u>86,112</u>	<u>66,695</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>(800)</u>	<u>(800)</u>
<b>Net current assets</b>		85,312	65,895
<b>The total net assets of the charity</b>		<u>85,312</u>	<u>65,895</u>
<b>The total net assets of the charity are funded by the funds of the charity, as follows: -</b>			
Unrestricted Revenue Funds	8	85,312	65,895
<b>Total charity funds</b>		<u>85,312</u>	<u>65,895</u>

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

Mr. Asad Aruybi

Trustee

Approved by the board of trustees on 15th February 2024

Mr. Emal Khan Arubi

Trustee

The notes attached on pages 7 to 10 form an integral part of these accounts.

# ZAZAI ASSOCIATION IN GB

## Notes to the Financial Statements

Year ended 31<sup>st</sup> of March 2023

### 1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated. The address of the principal office is 35 Blackbird Hill, London NW9 8RS.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.



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- legacy income is recognised when receipt is probable, and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

## Resources expended.

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non- charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

## 4 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Donations and gifts from individuals</b>				
Donations - Friday Collections	23,696	-	<b>23,696</b>	29,141
Donations - Funeral Fund	29,458	-	<b>29,458</b>	36,221
<b>Total donations and gifts from individuals</b>	<b>53,153</b>	<b>-</b>	<b>53,153</b>	<b>65,362</b>

All the income in the prior year was unrestricted.

## 5 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Current Year</b>				
Charitable activities -Funeral services	12,466	-	<b>12,466</b>	<b>11,934</b>

## ZAZAI ASSOCIATION IN GB

### Governance Costs

Accountancy Fees	800	-	800	800
Premises Rent	16,000	-	16,000	16,000
Light & heat	1,346	-	1,346	-
Rates	2,591	-	2,591	596
Insurance	-	-	-	241
Legal & Professional Fees	-	-	-	2,810
<b>Total direct spending</b>	<b>33,204</b>	<b>-</b>	<b>33,204</b>	<b>32,381</b>

All the expenditure in the prior year was unrestricted.

<b>6 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments	1,333	1,333
	<u>1,333</u>	<u>1,333</u>

<b>7 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accrued Accountancy Fees	800	800
	<u>800</u>	<u>800</u>

### 8 Unrestricted Revenue Funds

As at 31 March 2023	Funds brought forward from 2022 £	Net Movement in Fund £	Funds carried forward to 2024 £
<i>Unrestricted funds: -</i>			
General Donations	29,674	2,958	32,632
Funeral Services	36,221	15,926	52,147
<b>Total unrestricted and designated funds</b>	<b>65,895</b>	<b>18,884</b>	<b>84,779</b>

## ZAZAI ASSOCIATION IN GB

Net movement in funds, are as follows:

	Incoming resources £	Resources expended £	Movemen t in funds £
<b>Unrestricted funds: -</b>			
General Donations	23,696	-20,738	<b>2,958</b>
Funeral Services	29,458	-13,532	<b>15,926</b>
	<b>53,153</b>	<b>-34,270</b>	<b>18,884</b>

### Comparatives for movement in funds - 2022

As at 31 March 2022

	Funds brought forward from 2021 £	Net Movemen t In Fund £	Funds carried forward to 2023 £
<b>Unrestricted funds: -</b>			
General Donations	40,743.00	-11,069.00	<b>29,674</b>
Funeral Services	2207	34,014.00	<b>36,221</b>
<b>Total unrestricted and designated funds</b>	<b>42,950</b>	<b>22,945</b>	<b>65,895</b>

Net movement in funds, are as follows:

	Incoming resources £	Resources expended £	Movemen t in funds £
<b>Unrestricted funds: -</b>			
General Donations	13,657	-20,665	<b>-7,008</b>
Funeral Services	41,467	-11,514	<b>29,953</b>
	<b>55,124</b>	<b>-32,179</b>	<b>22,945</b>

# ZAZAI ASSOCIATION IN GB

## Income and Expenditure Account for the year ended 31 March 2023

	2023	2022
	£	£
<b><i>Income</i></b>		
Income - Friday Collections	23,696	13,657
Income from funeral donations	29,458	41,469
<b>Total Income</b>	<b>53,153</b>	<b>55,126</b>
<b><i>Expenditure</i></b>		
Charitable Activities	-	218
Grants made for funeral services	12,466	11,715
Rates and water charges	2,591	398
Light heat and power	1,346	-
Premises rent	16,000	16,000
Insurance	-	241
Other legal and professional	-	2,810
Independent Examiner's fees	800	800
	-	
<b>Total expenditure in the year</b>	<b>33,204</b>	<b>32,182</b>
<b>Net income</b>	<b>19,950</b>	<b>22,944</b>