

Preston Afghan Community Association

Charity Financial Accounts

4 January 2019

Preston Afghan Community Association

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Preston Afghan Community Association
Business Information

Trustees

Mujtaba Mohseni
Taher Akbari
Reza Fredy
Khan Ali Rezaei

Accountants

RMI Accountancy
128 Colne Road
Burnley
Lancashire
BB10 1DT

Bankers

Lloyds Bank

Business address

179 Eldon Street,
Preston
PR2 2BA

Charity No
1176536

Preston Afghan Community Association

The report of the trustees for the year ended 5th January 2019

Introduction

The trustees present their annual report and accounts for the year ended **5th January 2019**. The board of the trustees are satisfied with the performance of the charity during the year and the position at **5th January 2019** and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is "**Preston Afghan Community Association**", The charity is also know by the name **Preston Afghan Community Association**.

The legal registration details are:-

The Principal Office is: 179 Eldon Street, Preston, PR2 2BA
Charity Registration Number: 116536
The telephone number is 07765377892

Objectives and Activities of the Charity

The charity's objectives and principal activities to provide Mosque and Culture of Nelson for the purpose

1: Community Centre to support local Afghan community

Independent Examiner

Mudassar Iqbal
RMI Accountancy
128 Colne Road
Burnley
Lancashire
BB10 1DT

Statement of Trustees' Responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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 are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 9th November 2019

Mojtaba Mohseni
Trustee

Report of the independent Examiner to the trustees of

Preston Afghan Community Association

On the accounts of the Charity for the year ended 5th January 2019

I report on the Financial Statements of the Charity for the year ended **5th January 2019** which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisation, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting.

Respective Responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of section 144 (1) of the Charities Act 2011 (the Act) does not apply and that there is no requirement in the governing documents or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:-

- a) Examine the accounts under section 145 of the act
- b) To follow the procedure laid down in the general Direction given by the Charity Commission under section 145 (5) (b) of the act: and:
- c) To state whether particular matters have come to my attention.

Basis of Opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An Independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a Comparison of the Financial Statements presented with these records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The Purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The Procedure undertaken do not provide all the evidence that would be required in an audit and information supplied by the trustees, the course of the examination is not subjected to audit tests or enquiries and consequently I do not express an audit opinion on the view given by the financial statements and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitation upon the scope of my work as detailed above, in connection with my examination, I can confirm that

The following section is only applicable if

The gross income of the charity in the year ended **5th January 2019** appears to exceed the sum specified in section 145 (3) of the act, namely £250,000 and that I am Qualified to act as independent examiner in accordance with that section by virtue of my being a qualified accountant.

- 1) This is a report in respect of an examination carried out under section 145 of the act and in accordance with any directions given by the commission under subsection (5)(b) of that section which are applicable;

And that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements,

- i. To keep accounting records in accordance with section 130 of the Act
- ii. To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the act and ;
- iii. That the financial Statements be prepared in accordance with the methods and principles set out in the statement of Recommended Practice – Accounting and Reporting by Charities have not met or to which, in opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner


Mr Mudassar Iqbal

Fellow Financial Accountant

RMI Accountancy

128 Colne Road
Burnley
Lancashire
BB10 1DT

Preston Afghan Community Association
Profit and Loss Account
for the year ended 4 January 2019

	2019	2018
	£	£
Donations Collected	13,882	153,500
Expenses		
Rent, rates, power and insurance costs	1,775	1,555
Telephone, fax, stationery and other office costs	3,534	350
Accountancy, legal and other professional fees	800	800
Depreciation and loss/(profit) on sale	637	-
	<hr/> 6,746	<hr/> 2,705
Profit	<hr/> 7,136	<hr/> 150,795

Preston Afghan Community Association
Balance Sheet
as at 4 January 2019

	Notes	2019 £	2018 £
Fixed assets			
Equipment, machinery and motor vehicles	3	2,547	-
Other fixed assets	4	145,000	145,000
		<u>147,547</u>	<u>145,000</u>
Current assets			
Bank/building society balances		<u>10,384</u>	<u>5,795</u>
Net current assets		10,384	5,795
Net assets		<u>157,931</u>	<u>150,795</u>
Capital account			
Balance at start of period		150,795	-
Net profit		7,136	150,795
		<u>157,931</u>	<u>150,795</u>

Preston Afghan Community Association
Notes to the Accounts
for the year ended 4 January 2019

2 Profit and loss account analysis

	2019	2018
	£	£
Sales		
Donations Collected	<u>13,882</u>	<u>153,500</u>
Rent, rates, power and insurance costs		
Light and heat	1,384	1,164
Property insurance	<u>391</u>	<u>391</u>
	<u>1,775</u>	<u>1,555</u>
Telephone, fax, stationery and other office costs		
Telephone and fax	350	350
Equipment expensed	<u>3,184</u>	<u>-</u>
	<u>3,534</u>	<u>350</u>
Accountancy, legal and other professional fees		
Accountants fees	<u>800</u>	<u>800</u>
Depreciation and loss/(profit) on sale		
Depreciation	<u>637</u>	<u>-</u>