

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

England & Wales · Charity number 1010697

Details

Other names	PMC
Status	Registered
Legal form	Charitable company
Company number	02450947
Registered	1992-04-24
Register	View on the Charity Commission register

Contact

Address	Woodbourn Road Sheffield S9 3LQ
Phone	01142436091
Email	info@pmcuk.org
Website	www.pmcuk.org

Activities

Objects: A. TO PROVIDE AND PROMOTE THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION. B. TO ADVANCE KNOWLEDGE, UNDERSTANDING AND APPRECIATION OF MUSLIM CULTURE. C. TO PROMOTE SUCH OTHER CHARITABLE OBJECTS AS ARE FOR THE BENEFIT OF THE SAID MUSLIM COMMUNITY.

Activities: We are hosting a range of projects and programmes in its impressively large building including children education projects , Healthy Lifestyles Project for the elderly, support for people suffering from mental health problems, and a core Women's Group. There is very low-cost gym usage for the public.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Disability, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SHEFFIELD
- Barnsley
- Doncaster
- Rotherham
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£272,410	£253,585	-	-
2024-03-31	£251,185	£248,235	-	-
2023-03-31	£207,554	£205,053	-	-
2022-03-31	£280,468	£276,033	-	-
2021-03-31	£393,677	£126,297	-	-

Trustees

Name	Role	Appointed
Irfan Khan	Chair	2022-04-01
Altaf Ahmed		2022-04-01
Aurangzeb Chaudry		2022-04-01
Ishfaq Hussain		2022-04-01
Meamuna Rehman		2022-04-01
Nighat Basharat		2022-04-01
Sajid Mahmood		2022-04-01
Tariq Hussain		2022-04-01

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

England & Wales - Charity number 1010697

Accounts

Charity Registration No. 1010697

Company Registration No. 02450947 (England and Wales)

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Altaf Ahmed Miss Nighat Basharat Mr Aurangzeb Chaudry Mr Ishfaq Hussain Mr Tariq Hussain Mr Irfan Khan Mr Sajid Mahmood Mrs Meamuna Rehman
Secretary	Mr Altaf Ahmed
Chief Executive	Dr Abdul Rob
Charity number	1010697
Company number	02450947
Independent examiner	G Wade BAACA BK Plus Limited Cannon House Rutland Road Sheffield S3 8DP
Bankers	Lloyds Bank plc P.O. Box 85 14 Church Street Sheffield South Yorkshire S1 1HP

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 18

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "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).

Objectives and activities

The Charity's principal activity is to operate the Pakistan Muslim Centre at Woodbourn Road, Sheffield with the objective, to be directed wholly or mainly to the benefit of the Muslim Community, to enhance and develop the public knowledge, understanding and appreciation of Pakistan Muslim culture in the City of Sheffield through a programme of activities including education and training, mental health and wellbeing project known as "Being There" women's activities, children and adult mentoring support, tackling health inequalities through medical student placement at the Pakistan Muslim Centre, translation, interpretation and advice. The policies adopted in furtherance of these objects are:

- to provide and promote the provision of facilities in the interests of social welfare and for recreation and leisure time occupations;
- to advance knowledge, understanding and appreciation of Pakistan Muslim culture;
- to promote such other charitable objects for the benefit of said Pakistani Muslim culture

and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The financial year ending 31st March 2025 unfolded amidst ongoing economic pressures, rising living costs and increasing demand for community-based support services, disproportionately affecting marginalised and underrepresented communities in Sheffield particularly BAMER (Black, Asian, Minority Ethnic and Refugee) groups. Against this backdrop the Pakistan Muslim Centre (PMC) demonstrated resilience, strong governance and a steadfast commitment to its mission. The Centre successfully maintained continuity of services while adapting delivery models to address increasingly complex needs, consolidating its position as a trusted anchor organisation within BAMER communities. The PMC delivered culturally sensitive services aimed at reducing inequality, improving health and wellbeing and strengthening social cohesion. Despite financial uncertainty across the voluntary sector the PMC sustained core provision, expanded its reach, strengthened strategic partnerships and reinforced organisational foundations.

Supporting communities through the cost-of-living crisis remained a central focus. Families and individuals faced heightened pressures from rising energy, food and housing costs, alongside uncertainties in employment and welfare. The PMC implemented practical community-led approaches to enhance financial stability and wellbeing including targeting one-to-one advice on welfare benefits, debt management and access to local support services alongside signposting to employment and training opportunities, job readiness programmes, apprenticeships and vocational courses. Community resource sharing initiatives offered energy-saving guidance, affordable food access and health service signposting. A pivotal part of this work was Radio Link FM (96.7 FM), PMC's community radio station which delivered programmes in accessible languages covering employment, welfare, health, mental wellbeing and community safety. By countering misinformation, reducing isolation and ensuring timely access to critical information the station reached thousands of listeners weekly. A key milestone was the successful renewal of the Radio Link FM license for a further five years, securing its future. Listener feedback emphasised the station's role in improving confidence, awareness and community cohesion.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The PMC maintained a strong focus on mental health and wellbeing, addressing issues such as isolation, stress, anxiety and poor outcomes particularly among socially excluded groups. Key initiatives included the 'Being There' Mental Health Project supported by Sheffield Health Partnership University NHS Foundation Trust; the Social Cafe Project funded through Sheffield City Council's Connecting Communities Programme and the Type 2 Diabetes Support Programme funded by South Yorkshire Integrated Care Board. The programmes proved safe, inclusive and culturally appropriate spaces for structured group activities, peer support, confidence-building sessions and life skills development. Over 1,200 individuals participated reporting improved confidence, reduced isolation, stronger coping strategies and in many cases progression into employment, training or volunteering. In addition over 50 children were taught Urdu at the weekend. The PMC continued to foster community cohesion through cultural and social events celebrating faith, identity and inclusion. Key events included the Health Lifestyle Project Open Day, Community Iftar during Ramadan, the annual Radio Link FM Celebration and Pakistan Independence Day celebrations. Across the year more than 8,500 attendees participated with feedback consistently highlighting enhanced community, mutual understanding and trust between communities and service providers.

Strategic partnerships played a critical role in the PMC's success. Collaborations with statutory, voluntary and academic partners strengthened service delivery and responsiveness to local needs. Key partners included Sheffield City Council, Sheffield Health Partnership University NHS Foundation Trust, the University of Sheffield Medical School, Sheffield Hallam University, South Yorkshire Community Foundation, Voluntary Action Sheffield, South Yorkshire Fire and Rescue Service, the Department for Work and Pensions, South Yorkshire Integrated Care Board, UK Shared Prosperity Fund-Low Carbon Grant and local mosques and community organisations. These partnerships enhanced referral pathways, co-delivered services and shared expertise, expanding reach and improving outcomes for service users.

The PMC also advanced financial sustainability and organisational strength. Income from business units, including office rentals, the Lower Training Building, catering kitchen operations and external sheds enabled the Centre to cover core operational costs independently. This achievement reduced reliance on external grant funding and aligns with long-term strategic objectives allowing the Board of Trustees to focus on growth, service innovation and long-term planning.

Summary

The financial year ending 31 March 2025 was one of resilience, consolidation and measurable progress for the PMC. Despite rising economic pressures and growing community needs the Centre sustained and enhanced its core services, expanded outreach and strengthened strategic partnerships. Key achievements included supporting over 1,200 individuals through mental health and wellbeing programmes, reaching thousands via Radio Link FM and engaging more than 8,500 participants in cultural and community events. Strategic collaborations improved service delivery and responsiveness while investments in facilities and infrastructure enhanced accessibility and comfort. Financially the PMC moved toward greater self-reliance securing income streams to sustain operations and enable future growth. The dedication of staff, volunteers, trustees, partners and funders ensures that the PMC remains a vital, culturally sensitive community hub, delivering a lasting positive impact across Sheffield and beyond.

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Charity aims to have at least six months of core staff salaries and running costs in the form of general unrestricted reserves.

The reserves are held to ensure that the core costs are met in the event of a reduction in the level of funding received and this is the bare minimum the Trustees deem acceptable. There are no freely available general reserves for the Charity on a standalone basis (2024 - £Nil).

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the Charity and are satisfied that systems are in place to mitigate exposure to major risks.

The results for the year, together with details of income and expenditure are set out on the Statement of Financial Activities on page 6. The accounts show a surplus of £18,825 (2024 : £2,950) for the year.

The Trustees recognise that it is essential to develop a transparent and meaningful partnership with the community, Sheffield City Council (SCC) and other funding bodies in order to enable the PMC to become a self sustaining company and no effort will be spared to establish this system so that all sections of the community participate in the future of this much needed Centre.

Structure, governance and management

The Charity is a company limited by guarantee.

The Pakistan Muslim Centre (Sheffield) Limited (hereinafter called the Charity) is both a registered charity and company limited by guarantee having no share capital. It is governed by its Memorandum of Articles of Association and was incorporated on 11 December 1989. The Memorandum of Articles of Association were amended by special resolution dated 4 September 1991 and 8 November 1992 and re-amended by special resolution dated 30 April 2015.

Every member promises, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were :

Mr Altaf Ahmed
Miss Nighat Basharat
Mr Aurangzeb Chaudry
Mr Ishfaq Hussain
Mr Tariq Hussain
Mr Irfan Khan
Mr Sajid Mahmood
Mrs Meamuna Rehman

The Pakistan Muslim Centre board delegated powers to Dr Abdul Rob, the Chief Executive Officer, to undertake the daily operational duties. The principal activity of the Charity is to operate the Pakistan Muslim Centre at Woodbourn Road, Sheffield for the benefit of the Pakistan Muslim and other BAME community in Sheffield. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

All Directors/Trustees must retire every five years but may offer themselves for re-election after the expiry of twelve calendar months from the date of resignation. If no women are elected at a general meeting then the Trustees must co-opt 3 women trustees with full voting rights.

The Trustees when complete consist of up to nine persons being members elected at a general meeting of which three must be women. The Trustees may amend the maximum number of Trustees by passing an ordinary resolution.

The Trustees must choose from amongst themselves persons to act as Chair, Vice-Chair, Secretary and Treasurer.

The Trustees may at any time co-opt up to six persons to be non-voting observers or advisors. These persons shall consist of :

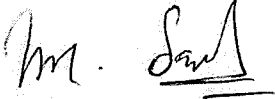
- (1) one representative appointed by Sheffield City Council
- (2) three persons co-opted because their residence, occupation and/or employment give them special knowledge or understanding to assist the Charity in its work
- (3) if at least two retiring Trustees are not elected at a general meeting then the Trustees must co-opt two from the retiring directors as non-voting advisors to ensure continuity

At least one must be between the ages of 18 and 24.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The Trustees' report was approved by the Board of Trustees.



Mr Sajid Mahmood

Trustee

Dated: 3 February 2026

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

I report to the Trustees on my examination of the financial statements of The Pakistan Muslim Centre (Sheffield) Limited (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

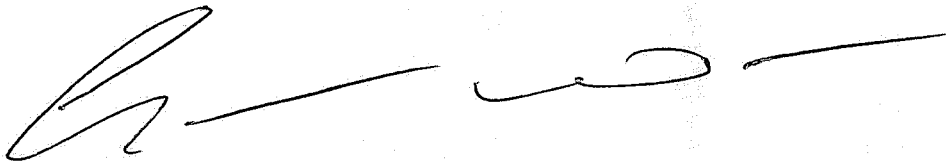
Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



G Wade BAACA
Independent Examiner
Chartered Accountant
BK Plus Limited
Cannon House
Rutland Road
Sheffield
S3 8DP

Chartered Accountant

Dated: 3 February 2026

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	3	4,322	-	4,322	1,510	-	1,510
Charitable activities	4	36,980	88,750	125,730	23,095	79,310	102,405
Other trading activities	5	27,979	-	27,979	34,373	-	34,373
Investments	6	101,639	-	101,639	102,705	-	102,705
Other income	7	-	12,740	12,740	-	10,192	10,192
Total income		<u>170,920</u>	<u>101,490</u>	<u>272,410</u>	<u>161,683</u>	<u>89,502</u>	<u>251,185</u>
Expenditure on:							
Charitable activities	8	253,585	-	253,585	248,235	-	248,235
Total expenditure		<u>253,585</u>	<u>-</u>	<u>253,585</u>	<u>248,235</u>	<u>-</u>	<u>248,235</u>
Net income/(expenditure)		<u>(82,665)</u>	<u>101,490</u>	<u>18,825</u>	<u>(86,552)</u>	<u>89,502</u>	<u>2,950</u>
Transfers between funds		101,490	(101,490)	-	89,502	(89,502)	-
Net movement in funds	10	<u>18,825</u>	<u>-</u>	<u>18,825</u>	<u>2,950</u>	<u>-</u>	<u>2,950</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>496,325</u>	<u>-</u>	<u>496,325</u>	<u>493,375</u>	<u>-</u>	<u>493,375</u>
Fund balances at 31 March 2025		<u><u>515,150</u></u>	<u><u>-</u></u>	<u><u>515,150</u></u>	<u><u>496,325</u></u>	<u><u>-</u></u>	<u><u>496,325</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14	243,973		252,650	
Investment property	15	330,950		330,950	
			574,923		583,600
Current assets					
Debtors	16	25,500		35,757	
Cash at bank and in hand		127,072		112,488	
			152,572		148,245
Creditors: amounts falling due within one year	17	(35,263)		(44,494)	
Net current assets			117,309		103,751
Total assets less current liabilities			692,232		687,351
Creditors: amounts falling due after more than one year	18		(177,082)		(191,026)
Net assets			515,150		496,325
The funds of the Charity					
Unrestricted funds	20	515,150		496,325	
			515,150		496,325

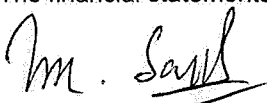
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 3 February 2026



Mr Sajid Mahmood
Trustee

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Pakistan Muslim Centre (Sheffield) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is the Pakistan Muslim Centre at Woodbourn Road, Sheffield S9 3LQ. The principal activity of the company continues to be the operating of the Pakistan Muslim Centre.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Articles of Association, the Companies Act 2006 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

Transfers from restricted to unrestricted funds are made on the completion of projects subject to the terms of the funding agreement allowing such transfers to take place. Transfers from unrestricted to restricted funds are made when funds are overspent and monies are transferred from unrestricted funds to cover the extra expenditure.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are awarded to the charity on the basis of agreements containing conditions as to the purposes for which funds may be expended. Where such conditions are not met, it is possible that grants may become repayable to the funding organisations. The trustees believe that all specific conditions have been met and no grants will be repayable except as otherwise provided for in these financial statements.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are included in the statement of financial activities on an accruals basis.

Governance costs represent those expenses incurred such as internal and independent examination, legal advice for Trustees and costs associated with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property and buildings	2% straight line
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

The investment represents the charity's interest in the Workshop units situated at Woodbourn Road, Sheffield.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other	4,322	1,510

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

	Charitable income 1 2025 £	Charitable income 2 2025 £	Total 2025 £	Charitable income 1 2024 £	Charitable income 2 2024 £	Total 2024 £
Wedding events	19,740	-	19,740	8,860	-	8,860
Performance related grants	-	88,750	88,750	-	79,310	79,310
Hall hire	17,240	-	17,240	14,235	-	14,235
	<u>36,980</u>	<u>88,750</u>	<u>125,730</u>	<u>23,095</u>	<u>79,310</u>	<u>102,405</u>
Analysis by fund						
Unrestricted funds	36,980	-	36,980	23,095	-	23,095
Restricted funds	-	88,750	88,750	-	79,310	79,310
	<u>36,980</u>	<u>88,750</u>	<u>125,730</u>	<u>23,095</u>	<u>79,310</u>	<u>102,405</u>
Performance related grants						
Other	-	88,750	88,750	-	79,310	79,310
	<u>-</u>	<u>88,750</u>	<u>88,750</u>	<u>-</u>	<u>79,310</u>	<u>79,310</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>27,979</u>	<u>34,373</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	101,639	102,692
Interest receivable	-	13
	<u>101,639</u>	<u>102,705</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Income from investments (Continued)

Rental income consists of business unit income of £56,405 (2024 :£62,402), base green rental income £1,500 (2024 : £6,175) and other rental income of £43,734 (2024 : £34,115).

7 Other income

	Restricted funds 2025 £	Restricted funds 2024 £
Sheffield health education	12,740	10,192

8 Expenditure on charitable activities

	Charity activity 2025 £	Charity activity 2024 £
Direct costs		
Depreciation and impairment	8,677	9,552
Rates	(56)	11,919
Insurance	6,590	5,865
Light and heat	32,436	30,049
Broadcasting management fees	26,384	37,908
Cleaning	5,851	6,864
Repairs and maintenance	12,945	26,096
Fundraising	3,504	-
	<u>96,331</u>	<u>128,253</u>
Share of support and governance costs (see note 9)		
Support	153,114	114,482
Governance	4,140	5,500
	<u>253,585</u>	<u>248,235</u>
Analysis by fund		
Unrestricted funds	<u>253,585</u>	<u>248,235</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs allocated to activities

	2025 £	2024 £
Staff costs	56,713	41,959
Management of catering services and events	12,527	3,280
Management consultancy fees	54,158	33,356
Legal, professional and project delivery	3,204	8,278
Bank charges and interest	860	860
Mortgage charges and interest	10,180	10,929
Printing postage and stationery	1,090	3,259
Telephone	8,293	6,241
Sundry support costs	4,289	6,320
Community development	1,800	-
Governance costs	4,140	5,500
	<u>157,254</u>	<u>119,982</u>
Analysed between:		
Charity activity	<u>157,254</u>	<u>119,982</u>

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	8,677	9,552
	<u>8,677</u>	<u>9,552</u>

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Administration and development	5	4
Support	1	1
	<u>6</u>	<u>5</u>
Total	<u>6</u>	<u>5</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Employees

(Continued)

Employment costs	2025 £	2024 £
Wages and salaries	56,713	41,613
Social security costs	-	346
	<u>56,713</u>	<u>41,959</u>

There were no employees whose annual remuneration was £60,000 or more.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold property and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	302,684	66,825	369,509
At 31 March 2025	<u>302,684</u>	<u>66,825</u>	<u>369,509</u>
Depreciation and impairment			
At 1 April 2024	60,530	56,329	116,859
Depreciation charged in the year	6,053	2,624	8,677
At 31 March 2025	<u>66,583</u>	<u>58,953</u>	<u>125,536</u>
Carrying amount			
At 31 March 2025	<u>236,101</u>	<u>7,872</u>	<u>243,973</u>
At 31 March 2024	<u>242,154</u>	<u>10,496</u>	<u>252,650</u>

Freehold property is held for charity use. The property is included in the accounts at its historical cost and is being depreciated on a straight line basis over its useful life of 50 years.

15 Investment property

	2025 £
Fair value	
At 1 April 2024 and 31 March 2025	<u>330,950</u>

The investment properties consist of workshop units let at a commercial rent. These properties are included in the accounts at their historical cost value. The trustees consider that the historic cost of such properties also represents their fair value and that the cost of obtaining a professional fair valuation outweighs the benefit to the users of the accounts and that such valuation would not be materially different to the cost of the asset.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Investment property		(Continued)	
	2025	2024	
	£	£	
Long leasehold	330,950	330,950	
	<u>330,950</u>	<u>330,950</u>	
16 Debtors		2025	2024
Amounts falling due within one year:		£	£
Prepayments and accrued income		25,500	35,757
		<u>25,500</u>	<u>35,757</u>
17 Creditors: amounts falling due within one year		2025	2024
		£	£
Bank loans and overdrafts (Note 18)		13,944	13,276
Other taxation and social security		866	437
Other creditors		1,690	17,190
Accruals and deferred income		18,763	13,591
		<u>35,263</u>	<u>44,494</u>
18 Creditors: amounts falling due after more than one year		2025	2024
		£	£
	Notes		
Bank loans		177,082	191,026
		<u>177,082</u>	<u>191,026</u>

The bank loan taken out in 2015 is repayable over 20 years and incurs interest at a fixed rate of 2.8% per annum above the rate normally applicable to loans of this nature.

The loan is secured by way of a first legal charge dated 17 December 2013 provided by the Pakistan Muslim Centre (Sheffield) Limited over its freehold property at Pakistan Muslim Centre, Woodbourn Road, Sheffield S93LQ.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Transfers	At 31 March 2025
	£	£	£	£
University of Sheffield	-	12,740	(12,740)	-
Sheffield Health & Social Care NHS Foundation Trust	-	60,800	(60,800)	-
NHS South Yorkshire	-	5,450	(5,450)	-
Sheffield City Council Connecting Communities	-	20,000	(20,000)	-
South Yorkshire Community Foundation	-	2,500	(2,500)	-
	-	101,490	(101,490)	-
Previous year:	At 1 April 2023	Incoming resources	Transfers	At 31 March 2024
	£	£	£	£
University of Sheffield	-	10,192	(10,192)	-
Sheffield Health & Social Care NHS Foundation Trust	-	51,810	(51,810)	-
Sheffield City Council Connecting Communities	-	20,000	(20,000)	-
South Yorkshire Community Foundation	-	7,500	(7,500)	-
	-	89,502	(89,502)	-

The restricted performance related grants received during the year have been transferred to unrestricted funds on the basis that all spends during such year under the terms of the specific awards have been met.

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	496,325	170,920	(253,585)	101,490	515,150
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	493,375	161,683	(248,235)	89,502	496,325

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Analysis of net assets between funds

	Unrestricted funds 2025 £
At 31 March 2025:	
Tangible assets	243,973
Investment properties	330,950
Current assets/(liabilities)	117,309
Long term liabilities	(177,082)
	<u>515,150</u>
	<u>515,150</u>
	Unrestricted funds 2024 £
At 31 March 2024:	
Tangible assets	252,650
Investment properties	330,950
Current assets/(liabilities)	103,751
Long term liabilities	(191,026)
	<u>496,325</u>
	<u>496,325</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>54,158</u>	<u>33,356</u>

During the year ended 31 March 2025 Dr Abdul Rob, the Chief Executive was paid £54,158 (2024 : £33,356) in fees and expenses for his services.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

England & Wales - Charity number 1010697

Accounts

Charity Registration No. 1010697

Company Registration No. 02450947 (England and Wales)

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Altaf Ahmed Miss Nighat Basharat Mr Aurangzeb Chaudry Mr Ishfaq Hussain Mr Tariq Hussain Mr Irfan Khan Mr Sajid Mahmood Mrs Meamuna Rehman
Secretary	Mr Altaf Ahmed
Chief Executive	Dr Abdul Rob
Charity number	1010697
Company number	02450947
Independent examiner	G Wade BAACA Cannon House Rutland Road Sheffield S3 8DP
Bankers	Lloyds Bank plc P.O. Box 85 14 Church Street Sheffield South Yorkshire S1 1HP

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "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).

Objectives and activities

The Charity's principal activity is to operate the Pakistan Muslim Centre at Woodbourn Road, Sheffield with the objective, to be directed wholly or mainly to the benefit of the Muslim Community, to enhance and develop the public knowledge, understanding and appreciation of Pakistan Muslim culture in the City of Sheffield through a programme of activities including education and training, mental health and wellbeing project known as "Being There" women's activities, children and adult mentoring support, tackling health inequalities through medical student placement at the Pakistan Muslim Centre, translation, interpretation and advice. The policies adopted in furtherance of these objects are:

- to provide and promote the provision of facilities in the interests of social welfare and for recreation and leisure time occupations;
- to advance knowledge, understanding and appreciation of Pakistan Muslim culture;
- to promote such other charitable objects for the benefit of said Pakistani Muslim culture

and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

The financial year ending 31st March 2024 proved to be an exceptionally challenging period, not only for the Pakistan Muslim Centre (PMC) but also for the global community at large. Despite these difficulties, we are pleased to report that we successfully navigated the storm, continuing our commitment to serving the local BAMER community through a range of essential services and novel initiatives.

One of our key achievements during this period was our continued focus on cost reduction services to address the increase in living costs. Utilising our communication platform, Radio Link FM at 96.7 FM, we maintained a vital link with the community, providing important messages, advice and guidance, particularly on cost of living, employment and health-related matters. Radio Link FM proved invaluable in ensuring that accurate and timely information reached individuals in the community, helping them navigate the challenges of the year.

In addition our Mental health "Being There Project" & "Social Care Project" (Sheffield City Council Connecting Communities) & Building Resilience: Empowering Sheffield's Darnall Community Project (SYC Foundation) provided a safe, culturally appropriate space for the vulnerable, deprived and needy members of the community. These initiatives brought together people from diverse backgrounds, offering a warm inclusive environment where individuals could come together, build stronger relationships and learn new skills. The projects not only fostered mental well-being but also empowered participants to become active members of society, free from the effects of stress and mental health issues. Through teamwork and support participants gained the confidence and ability to address community challenges, including seeking employment opportunities. The success of these projects has been a significant positive impact on grassroots communities and we are deeply grateful to our funders for their continued support.

Throughout the year the PMC hosted a variety of successful events aimed at promoting health, culture and community engagement. These including the Open day for the Healthy Lifestyle Project, Iftar (breaking fast) Gathering Event for all community, the annual Link FM' celebrations marking Pakistan Independence Day, Over 4,500 people from Sheffield attended these events underscoring the importance of such initiatives in fostering a sense of belonging and shared purpose among community members.

Our partnership with key organisations in Sheffield played an essential role in enhancing the impact of our work. Collaborations with UKEMS, Sheffield City Council, Sheffield Health and Social Care Foundation Trust, the University of Sheffield's Medical School, Sheffield Hallam University, South Yorkshire Community Foundation, VAS, South Yorkshire Fire Brigade, DWP, local mosques and others have allowed us to expand our reach and effectiveness.

Notably the ongoing work is continuing with the Sheffield Care Trust has been instrumental in supporting the mental health and well-being of the community. A further three-year extension of this project, including the recruitment of two Cultural Advocacy Link Workers (one male and one female) will ensure that the important work continues to improve the lives of those affected by mental health issues.

In terms of infrastructure we are proud to announce significant upgrades to the IT Resource room which now boasts state-of-the-art facilities for community use. Additionally the toilet facilities have also been revamped with support from Veolia, ensuring a more comfortable and accessible environment for all visitors to the Centre.

A key milestone for the PMC in the financial year has been the achievement of financial self-reliance. Through the successful operation of our business units, including the office spaces, Lower Training Building, restaurant, kitchen and from the external sheds we are now generating sufficient income to support the Centre's ongoing activities. This achievement aligns with one of the primary objectives of the PMC to reduce reliance on external funding. With this newfound financial stability the Board is now able to focus more on the Centre's growth and development. We believe that the PMC is poised for a bright future, with continued positive impact on the Sheffield community and beyond.

In summary, the Pakistan Muslim Centre has made substantial progress in this challenging year and we look forward to further expanding our services, strengthening our community partnership and enhancing our facilities. The success we have achieved would not have been possible without the hard work and dedication of our team, volunteers, funders and partners and we remain deeply committed to continuing this important work for the benefit of all.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Charity aims to have at least six months of core staff salaries and running costs in the form of general unrestricted reserves.

The reserves are held to ensure that the core costs are met in the event of a reduction in the level of funding received and this is the bare minimum the Trustees deem acceptable. There are no freely available general reserves for the Charity on a standalone basis (2023 - £Nil).

The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the Charity and are satisfied that systems are in place to mitigate exposure to major risks.

The results for the year, together with details of income and expenditure are set out on the Statement of Financial Activities on page 6. the accounts show a surplus of £2,950 (2023: £2,501) for the year.

The Trustees recognise that it is essential to develop a transparent and meaningful partnership with the community, Sheffield City Council (SCC) and other funding bodies in order to enable the PMC to become a self sustaining company and no effort will be spared to establish this system so that all sections of the community participate in the future of this much needed Centre.

Structure, governance and management

The Charity is a company limited by guarantee.

The Pakistan Muslim Centre (Sheffield) Limited (hereinafter called the Charity) is both a registered charity and company limited by guarantee having no share capital. It is governed by its Memorandum of Articles of Association and was incorporated on 11 December 1989. The Memorandum of Articles of Association were amended by special resolution dated 4 September 1991 and 8 November 1992 and re-amended by special resolution dated 30 April 2015.

Every member promises, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were :

Mr Altaf Ahmed
Miss Nighat Basharat
Mr Aurangzeb Chaudry
Mr Ishfaq Hussain
Mr Tariq Hussain
Mr Irfan Khan
Mr Sajid Mahmood
Mrs Meamuna Rehman

The Pakistan Muslim Centre board delegated powers to Dr Abdul Rob, the Chief Executive Officer, to undertake the daily operational duties. The principal activity of the Charity is to operate the Pakistan Muslim Centre at Woodbourn Road, Sheffield for the benefit of the Pakistan Muslim and other BAME community in Sheffield. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

All Directors/Trustees must retire every five years but may offer themselves for re-election after the expiry of twelve calendar months from the date of resignation. If no women are elected at a general meeting then the Trustees must co-opt 3 women trustees with full voting rights.

The Trustees when complete consist of up to nine persons being members elected at a general meeting of which three must be women. The Trustees may amend the maximum number of Trustees by passing an ordinary resolution.

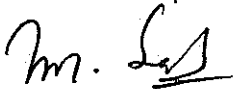
The Trustees must choose from amongst themselves persons to act as Chair, Vice-Chair, Secretary and Treasurer.

The Trustees may at any time co-opt up to six persons to be non-voting observers or advisors. These persons shall consist of:

- (1) one representative appointed by Sheffield City Council
- (2) three persons co-opted because their residence, occupation and/or employment give them special knowledge or understanding to assist the Charity in its work
- (3) if at least two retiring Trustees are not elected at a general meeting then the Trustees must co-opt two from the retiring directors as non-voting advisors to ensure continuity

At least one must be between the ages of 18 and 24.

The Trustees' report was approved by the Board of Trustees.



Mr Sajid Mahmood
Trustee

Dated: 26 March 2025

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

I report to the Trustees on my examination of the financial statements of The Pakistan Muslim Centre (Sheffield) Limited (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

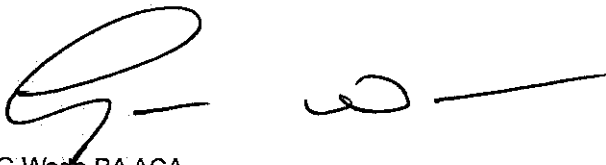
Independent examiner's statement

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 ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



G Wade BA ACA
Independent Examiner
Chartered Accountant
Wells Richardson
Cannon House
Rutland Road
Sheffield
S3 8DP

Chartered Accountant

Dated: 26 March 2025

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	3	1,510	-	1,510	-	-	-
Charitable activities	4	23,095	79,310	102,405	26,362	15,000	41,362
Other trading activities	5	34,373	-	34,373	31,415	-	31,415
Investments	6	102,705	-	102,705	102,365	-	102,365
Other income	7	-	10,192	10,192	-	32,412	32,412
Total income		161,683	89,502	251,185	160,142	47,412	207,554
Expenditure on:							
Charitable activities	8	248,235	-	248,235	205,053	-	205,053
Total expenditure		248,235	-	248,235	205,053	-	205,053
Net income/(expenditure)		(86,552)	89,502	2,950	(44,911)	47,412	2,501
Transfers between funds		89,502	(89,502)	-	47,412	(47,412)	-
Net movement in funds	10	2,950	-	2,950	2,501	-	2,501
Reconciliation of funds:							
Fund balances at 1 April 2023		493,375	-	493,375	490,874	-	490,874
Fund balances at 31 March 2024		496,325	-	496,325	493,375	-	493,375

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		252,650		262,202
Investment property	15		330,950		330,950
			<u>583,600</u>		<u>593,152</u>
Current assets					
Debtors	16	35,757		39,559	
Cash at bank and in hand		112,488		106,329	
		<u>148,245</u>		<u>145,888</u>	
Creditors: amounts falling due within one year	17	(44,494)		(41,363)	
Net current assets			<u>103,751</u>		<u>104,525</u>
Total assets less current liabilities			<u>687,351</u>		<u>697,677</u>
Creditors: amounts falling due after more than one year	18		(191,026)		(204,302)
Net assets excluding pension liability			<u>496,325</u>		<u>493,375</u>
Net assets			<u><u>496,325</u></u>		<u><u>493,375</u></u>
The funds of the Charity					
Unrestricted funds			<u>496,325</u>		<u>493,375</u>
			<u><u>496,325</u></u>		<u><u>493,375</u></u>

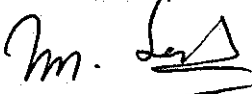
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 March 2025



Mr Sajid Mahmood
Trustee

Company registration number 02450947 (England and Wales)

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Pakistan Muslim Centre (Sheffield) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is the Pakistan Muslim Centre at Woodbourn Road, Sheffield S9 3LQ. The principal activity of the company continues to be the operating of the Pakistan Muslim Centre.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Articles of Association, the Companies Act 2006 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

Transfers from restricted to unrestricted funds are made on the completion of projects subject to the terms of the funding agreement allowing such transfers to take place. Transfers from unrestricted to restricted funds are made when funds are overspent and monies are transferred from unrestricted funds to cover the extra expenditure.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are awarded to the charity on the basis of agreements containing conditions as to the purposes for which funds may be expended. Where such conditions are not met, it is possible that grants may become repayable to the funding organisations. The trustees believe that all specific conditions have been met and no grants will be repayable except as otherwise provided for in these financial statements.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are included in the statement of financial activities on an accruals basis.

Governance costs represent those expenses incurred such as internal and independent examination, legal advice for Trustees and costs associated with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property and buildings	2% straight line
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

The investment represents the charity's interest in the Workshop units situated at Woodbourn Road, Sheffield.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other	1,510	-

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	Charitable income 1 2024 £	Charitable income 2 2024 £	Total 2024 £	Charitable income 1 2023 £	Charitable Income 2 2023 £	Total 2023 £
Wedding events	8,860	-	8,860	8,595	-	8,595
Performance related grants	-	79,310	79,310	-	15,000	15,000
Hall hire	14,235	-	14,235	17,767	-	17,767
	<u>23,095</u>	<u>79,310</u>	<u>102,405</u>	<u>26,362</u>	<u>15,000</u>	<u>41,362</u>
Analysis by fund						
Unrestricted funds	23,095	-	23,095	26,362	-	26,362
Restricted funds	-	79,310	79,310	-	15,000	15,000
	<u>23,095</u>	<u>79,310</u>	<u>102,405</u>	<u>26,362</u>	<u>15,000</u>	<u>41,362</u>
Performance related grants						
Other	-	79,310	79,310	-	15,000	15,000
	<u>-</u>	<u>79,310</u>	<u>79,310</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Radio advertising income	34,373	31,415
	<u>34,373</u>	<u>31,415</u>

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	102,692	102,365
Interest receivable	13	-
	<u>102,705</u>	<u>102,365</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Income from investments

(Continued)

Rental income consists of business unit income of £62,402 (2023 :£68,164), base green rental income £6,175 (2023 : £17,641) and other rental income of £34,115 (2023 : £16,560).

7 Other income

	Restricted funds 2024 £	Restricted funds 2023 £
Sheffield pathways into health and care	-	22,220
Sheffield health education	10,192	10,192
	<u>10,192</u>	<u>32,412</u>

8 Expenditure on charitable activities

	Charity activity 2024 £	Charity activity 2023 £
Direct costs		
Depreciation and impairment	9,552	10,717
Rates	11,919	3,163
Insurance	5,865	5,437
light and heat	30,049	27,555
Broadcasting management fees	37,908	34,660
Cleaning	6,864	4,906
Repairs and maintenance	26,096	17,502
	<u>128,253</u>	<u>103,940</u>
Share of support and governance costs (see note 9)		
Support	114,482	97,801
Governance	5,500	3,312
	<u>248,235</u>	<u>205,053</u>
Analysis by fund		
Unrestricted funds	<u>248,235</u>	<u>205,053</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs allocated to activities	2024	2023
	£	£
Staff costs	41,959	36,117
Management of catering services and events	3,280	2,845
Management consultancy fees	33,356	32,345
Legal, professional and project delivery	8,278	3,939
Bank charges and interest	860	1,105
Mortgage charges and interest	10,929	11,502
Printing postage and stationery	3,259	4,069
Telephone	6,241	5,047
Sundry support costs	6,320	832
Governance costs	5,500	3,312
	<u>119,982</u>	<u>101,113</u>
Analysed between:		
Charity activity	<u>119,982</u>	<u>101,113</u>
10 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>9,552</u>	<u>10,717</u>
11 Trustees		
None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.		
12 Employees		
The average monthly number of employees during the year was:		
	2024	2023
	Number	Number
Administration and development	4	3
Support	1	1
	<u>5</u>	<u>4</u>
Total	<u>5</u>	<u>4</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Employees

(Continued)

Employment costs

	2024 £	2023 £
Wages and salaries	41,613	36,117
Social security costs	346	-
	<u>41,959</u>	<u>36,117</u>

There were no employees whose annual remuneration was £60,000 or more.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold property and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	302,684	66,825	369,509
At 31 March 2024	<u>302,684</u>	<u>66,825</u>	<u>369,509</u>
Depreciation and impairment			
At 1 April 2023	54,477	52,830	107,307
Depreciation charged in the year	6,053	3,499	9,552
At 31 March 2024	<u>60,530</u>	<u>56,329</u>	<u>116,859</u>
Carrying amount			
At 31 March 2024	<u>242,154</u>	<u>10,496</u>	<u>252,650</u>
At 31 March 2023	<u>248,207</u>	<u>13,995</u>	<u>262,202</u>

Freehold property is held for charity use. The property is included in the accounts at its historical cost and is being depreciated on a straight line basis over its useful life of 50 years.

15 Investment property

Fair value

At 1 April 2023 and 31 March 2024

2024
£

330,950

The investment properties consist of workshop units let at a commercial rent. These properties are included in the accounts at their historical cost value. The trustees consider that the historic cost of such properties also represents their fair value and that the cost of obtaining a professional fair valuation outweighs the benefit to the users of the accounts and that such valuation would not be materially different to the cost of the asset.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Investment property		(Continued)	
	2024	2023	
	£	£	
Long leasehold	330,950	330,950	
	<u>330,950</u>	<u>330,950</u>	
16 Debtors			
	2024	2023	
	£	£	
Amounts falling due within one year:			
Other debtors	-	3,000	
Prepayments and accrued income	35,757	36,559	
	<u>35,757</u>	<u>39,559</u>	
17 Creditors: amounts falling due within one year			
	2024	2023	
	£	£	
Bank loans and overdrafts (Note 18)	13,276	12,526	
Other taxation and social security	437	-	
Other creditors	17,190	17,190	
Accruals and deferred income	13,591	11,647	
	<u>44,494</u>	<u>41,363</u>	
18 Creditors: amounts falling due after more than one year			
	2024	2023	
	£	£	
Bank loans	191,026	204,302	
	<u>191,026</u>	<u>204,302</u>	

The bank loan taken out in 2015 is repayable over 20 years and incurs interest at a fixed rate of 2.8% per annum above the rate normally applicable to loans of this nature.

The loan is secured by way of a first legal charge dated 17 December 2013 provided by the Pakistan Muslim Centre (Sheffield) Limited over its freehold property at Pakistan Muslim Centre, Woodbourn Road, Sheffield S93LQ.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	493,375	161,683	(248,235)	89,502	496,325
Previous Period:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	490,874	160,142	(205,053)	47,412	493,375

20 Analysis of net assets between funds

	Unrestricted funds 2024 £
At 31 March 2024:	
Tangible assets	252,650
Investment properties	330,950
Current assets/(liabilities)	103,751
Long term liabilities	(191,026)
	<u>496,325</u>
	Unrestricted funds 2023 £
At 31 March 2023:	
Tangible assets	262,202
Investment properties	330,950
Current assets/(liabilities)	104,525
Long term liabilities	(204,302)
	<u>493,375</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none)

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

England & Wales - Charity number 1010697

Accounts

Charity Registration No. 1010697

Company Registration No. 02450947 (England and Wales)

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023

CHARITY COMMISSION
FIRST CONTACT

04 JAN 2024

ACCOUNTS
RECEIVED

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Altaf Ahmed Miss Nighat Basharat Mr Aurangzeb Chaudry Mr Ishfaq Hussain Mr Tariq Hussain Mr Irfan Khan Mr Sajid Mahmood Mrs Meamuna Rehman	(Appointed 1 April 2022) (Appointed 1 April 2022) (Appointed 1 April 2022) (Appointed 1 April 2022) (Appointed 1 April 2022) (Appointed 1 April 2022) (Appointed 1 April 2022) (Appointed 1 April 2022)
Secretary	Mr Altaf Ahmed	
Chief Executive	Dr Abdul Rob	
Charity number	1010697	
Company number	02450947	
Registered office	Woodbourn Road Sheffield S9 3LQ	
Independent examiner	G Wade BAACA Cannon House Rutland Road Sheffield S3 8DP	
Bankers	Lloyds Bank plc P.O. Box 85 14 Church Street Sheffield South Yorkshire S1 1HP	

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 18

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the Period ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "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).

Objectives and activities

The Charity's principal activity is to operate the Pakistan Muslim Centre at Woodbourn Road, Sheffield with the objective, to be directed wholly or mainly to the benefit of the Muslim Community, to enhance and develop the public knowledge, understanding and appreciation of Pakistan Muslim culture in the City of Sheffield through a programme of activities including education and training, mental health and wellbeing project known as "Being There" women's activities, children and adult mentoring support, tackling health inequalities through medical student placement at the Pakistan Muslim Centre, translation, interpretation and advice. The policies adopted in furtherance of these objects are:

- to provide and promote the provision of facilities in the interests of social welfare and for recreation and leisure time occupations;
- to advance knowledge, understanding and appreciation of Pakistan Muslim culture;
- to promote such other charitable objects for the benefit of said Pakistani Muslim culture

and there has been no change in these during the Period.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

Achievements and performance

The financial year in question has been a very challenging year, not just for the PMC but also for the whole world. However, we are very pleased that we managed to 'weather the storm' during post Covid period. We continued to provide essential cost reduction services by using our communication platform, our Radio Link FM. We used Radio to communicate key messages to the community including advice and guidance on how to manage during the post pandemic period.

We used our dedicated Mental health "Being There Project" to provide a safe culturally appropriate place for the vulnerable and deprived and needy members of the community. People of diverse background are brought under one safe and warm platform via our projects. Everyone is welcomed. Participants learnt many new skills being together and stronger relationships is acquired. The participants learnt from team work how to be good citizens and free from mental health issues. From participating in the project, they are able to empower themselves to resolve various community problems. The project benefited a substantial number of grass root community people.

We would like to thank our funders for their assistance with this project. We also helped and supported the local Taxi Drivers via distributing hand sanitisers, face masks etc.

The Pakistan Muslim Centre in Sheffield also held various events throughout the year including the Open day for the Healthy Lifestyle Project, Link FM's annual celebration, Pakistan independent day etc.

Over 2500 community people from Sheffield attended these events.

The Pakistan Muslim Centre worked with several key organisations of Sheffield including Base green Academy, Sheffield city council, Sheffield Health and Social Care foundation trust, The Sheffield University's Medical School, Sheffield Hallam University, South Yorkshire Fire brigade, DWP etc.

The excellent work is continuing with the Sheffield Care Trust and is crucial for the wellbeing of the community with a further year extension of the project including recruitment of Cultural Advocacy Link worker. This project is improving the quality of life for the community suffering from mental health issues.

The IT Resource room has been upgraded with the state-of-the- Art facilities. This facility is now available for community use. The toilets facilities have also been upgraded with help from Veolia.

We have also facilitated and awarded small grants to small groups to build capacity and develop further. We thank South Yorkshire Community Foundation for this award.

The PMC is now able to generate sufficient income from the business units/office, Lower Training Building, Restaurant, Kitchen and from the Sheds outside to be self reliant and less reliant on external funding.

This was one of the main objectives of the PMC, and with the grace of Almighty, we have now achieved this. The Board is now able to concentrate on developing the Centre and believe that the Centre has a very bright future ahead.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the Period.

The Charity aims to have at least six months of core staff salaries and running costs in the form of general unrestricted reserves.

The reserves are held to ensure that the core costs are met in the event of a reduction in the level of funding received and this is the bare minimum the Trustees deem acceptable. There are no freely available general reserves for the Charity on a standalone basis (2022 - £Nil).

The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the Charity and are satisfied that systems are in place to mitigate exposure to major risks.

The results for the year, together with details of income and expenditure are set out on the Statement of Financial Activities on page 6. the accounts show a surplus of £2,501 (2022: £4,435) for the year.

The Trustees recognise that it is essential to develop a transparent and meaningful partnership with the community, Sheffield City Council (SCC) and other funding bodies in order to enable the PMC to become a self sustaining company and no effort will be spared to establish this system so that all sections of the community participate in the future of this much needed Centre.

Structure, governance and management

The Charity is a company limited by guarantee.

The Pakistan Muslim Centre (Sheffield) Limited (hereinafter called the Charity) is both a registered charity and company limited by guarantee having no share capital. It is governed by its Memorandum of Articles of Association and was incorporated on 11 December 1989. The Memorandum of Articles of Association were amended by special resolution dated 4 September 1991 and 8 November 1992 and re-amended by special resolution dated 30 April 2015.

Every member promises, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were :

Mr Altaf Ahmed
Miss Nighat Basharat
Mr Aurangzeb Chaudry
Mr Ishfaq Hussain
Mr Tariq Hussain
Mr Irfan Khan
Mr Sajid Mahmood
Mrs Meamuna Rehman

The Pakistan Muslim Centre board delegated powers to Dr Abdul Rob, the Chief Executive Officer, to undertake the daily operational duties. The principal activity of the Charity is to operate the Pakistan Muslim Centre at Woodbourn Road, Sheffield for the benefit of the Pakistan Muslim and other BAME community in Sheffield. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

All Directors/Trustees must retire every five years but may offer themselves for re-election after the expiry of twelve calendar months from the date of resignation. If no women are elected at a general meeting then the Trustees must co-opt 3 women trustees with full voting rights.

The Trustees when complete consist of up to nine persons being members elected at a general meeting of which three must be women. The Trustees may amend the maximum number of Trustees by passing an ordinary resolution.

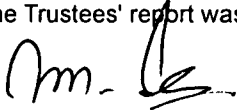
The Trustees must choose from amongst themselves persons to act as Chair, Vice-Chair, Secretary and Treasurer.

The Trustees may at any time co-opt up to six persons to be non-voting observers or advisors. These persons shall consist of :

- (1) one representative appointed by Sheffield City Council
- (2) three persons co-opted because their residence, occupation and/or employment give them special knowledge or understanding to assist the Charity in its work
- (3) if at least two retiring Trustees are not elected at a general meeting then the Trustees must co-opt two from the retiring directors as non-voting advisors to ensure continuity

At least one must be between the ages of 18 and 24.

The Trustees' report was approved by the Board of Trustees.



Mr Sajid Mahmood

Trustee

Dated: 20 December 2023

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

I report to the Trustees on my examination of the financial statements of The Pakistan Muslim Centre (Sheffield) Limited (the Charity) for the Period ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

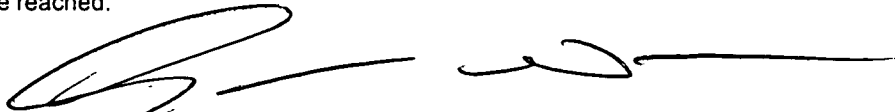
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



G Wade BA ACA
Independent Examiner
Chartered Accountant
Wells Richardson
Cannon House
Rutland Road
Sheffield
S3 8DP

Chartered Accountant

Dated: 20 December 2023

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Charitable activities	3	26,362	15,000	41,362	22,311	49,832	72,143
Other trading activities	4	31,415	-	31,415	29,038	-	29,038
Investments	5	102,365	-	102,365	102,875	-	102,875
Other income	6	-	32,412	32,412	44,000	32,412	76,412
Total income		<u>160,142</u>	<u>47,412</u>	<u>207,554</u>	<u>198,224</u>	<u>82,244</u>	<u>280,468</u>
Charitable activities	7	205,053	-	205,053	276,033	-	276,033
Net income/(expenditure)		<u>(44,911)</u>	<u>47,412</u>	<u>2,501</u>	<u>(77,809)</u>	<u>82,244</u>	<u>4,435</u>
Transfers between funds		47,412	(47,412)	-	82,244	(82,244)	-
Net movement in funds		<u>2,501</u>	<u>-</u>	<u>2,501</u>	<u>4,435</u>	<u>-</u>	<u>4,435</u>
Reconciliation of funds:							
Fund balances at 1 April 2022		490,874	-	490,874	486,439	-	486,439
Fund balances at 31 March 2023		<u><u>493,375</u></u>	<u><u>-</u></u>	<u><u>493,375</u></u>	<u><u>490,874</u></u>	<u><u>-</u></u>	<u><u>490,874</u></u>

The statement of financial activities includes all gains and losses recognised in the Period. All income and expenditure derive from continuing activities.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		262,202		267,269
Investment property	13		330,950		330,950
			<u>593,152</u>		<u>598,219</u>
Current assets					
Debtors	14	39,559		30,234	
Cash at bank and in hand		106,329		100,497	
		<u>145,888</u>		<u>130,731</u>	
Creditors: amounts falling due within one year	15	41,363		21,248	
Net current assets			<u>104,525</u>		<u>109,483</u>
Total assets less current liabilities			697,677		707,702
Creditors: amounts falling due after more than one year	16		(204,302)		(216,828)
Net assets			<u>493,375</u>		<u>490,874</u>
The funds of the Charity					
Unrestricted funds			493,375		490,874
			<u>493,375</u>		<u>490,874</u>

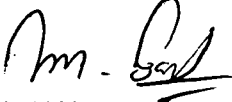
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the Period ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the Period in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 December 2023


Mr Sajid Mahmood
Trustee

Company registration number 02450947 (England and Wales)

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023

1 Accounting policies

Charity information

The Pakistan Muslim Centre (Sheffield) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Woodbourn Road, Sheffield, S9 3LQ the Pakistan Muslim Centre at Woodbourn Road, Sheffield S9 3LQ. The principal activity of the company continues to be the operating of the Pakistan Muslim Centre.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Articles of Association, the Companies Act 2006 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

Transfers from restricted to unrestricted funds are made on the completion of projects subject to the terms of the funding agreement allowing such transfers to take place. Transfers from unrestricted to restricted funds are made when funds are overspent and monies are transferred from unrestricted funds to cover the extra expenditure.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are awarded to the charity on the basis of agreements containing conditions as to the purposes for which funds may be expended. Where such conditions are not met, it is possible that grants may become repayable to the funding organisations. The trustees believe that all specific conditions have been met and no grants will be repayable except as otherwise provided for in these financial statements.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are included in the statement of financial activities on an accruals basis.

Governance costs represent those expenses incurred such as internal and independent examination, legal advice for Trustees and costs associated with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property and buildings	2% straight line
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

The investment represents the charity's interest in the Workshop units situated at Woodbourn Road, Sheffield.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

3 Charitable activities

	Charitable Income 1 2023 £	Charitable Income 2 2023 £	Total 2023 £	Charitable Income 1 2022 £	Charitable Income 2 2022 £	Total 2022 £
Wedding events	8,595	-	8,595	12,535	-	12,535
National identity card for overseas pakistanis	-	-	-	559	-	559
Performance related grants	-	15,000	15,000	-	49,832	49,832
Hall hire	17,767	-	17,767	9,217	-	9,217
	<u>26,362</u>	<u>15,000</u>	<u>41,362</u>	<u>22,311</u>	<u>49,832</u>	<u>72,143</u>
Analysis by fund						
Unrestricted funds	26,362	-	26,362	22,311	-	22,311
Restricted funds	-	15,000	15,000	-	49,832	49,832
	<u>26,362</u>	<u>15,000</u>	<u>41,362</u>	<u>22,311</u>	<u>49,832</u>	<u>72,143</u>
Performance related grants						
South Yorkshire Community Foundation	-	-	-	-	11,250	11,250
NHS Sheffield	-	-	-	-	31,000	(31,000)
Other	-	15,000	15,000	-	7,582	7,582
	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>49,832</u>	<u>49,832</u>

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Radio advertising income	31,415	29,038
	<u>31,415</u>	<u>29,038</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental income	102,365	102,875

Rental income consists of business unit income of £68,164 (2022 :£57,708), base green rental income £17,641 (2022 : £16,800) and other rental income of £16,560 (2022 : £28,367).

6 Other income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Covid-19 assistance	-	-	-	44,000	-	44,000
Sheffield pathways into health and care	-	22,220	22,220	-	22,220	22,220
Sheffield health education	-	10,192	10,192	-	10,192	10,192
	<u>-</u>	<u>32,412</u>	<u>32,412</u>	<u>44,000</u>	<u>32,412</u>	<u>76,412</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

7 Expenditure on charitable activities

	Charity activity 2023 £	Charity activity 2022 £
Direct costs		
Depreciation and impairment	10,717	10,388
Rates	3,163	6,247
Insurance	5,437	5,823
light and heat	27,555	15,355
Broadcasting management fees	34,660	43,648
Cleaning	4,906	6,982
Repairs and maintenance	17,502	88,371
	<u>103,940</u>	<u>176,814</u>
Share of support and governance costs (see note 8)		
Support	97,801	94,719
Governance	3,312	4,500
	<u>205,053</u>	<u>276,033</u>
Analysis by fund		
Unrestricted funds	<u>205,053</u>	<u>276,033</u>

8 Support costs allocated to activities

	2023 £	2022 £
Staff costs	36,117	16,654
Management of catering services and events	2,845	2,650
Management consultancy fees	32,345	32,928
Legal, professional and project delivery	3,939	16,492
Bank charges and interest	1,105	1,356
Mortgage charges and interest	11,502	11,392
Printing postage and stationery	4,069	2,175
Telephone	5,047	5,096
Sundry support costs	832	3,876
Community development	-	2,100
Governance costs	3,312	4,500
	<u>101,113</u>	<u>99,219</u>
Analysed between:		
Charity activity	<u>101,113</u>	<u>99,219</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the Period.

10 Employees

The average monthly number of employees during the Period was:

	2023 Number	2022 Number
Administration and development	3	2
Support	1	1
Total	<u>4</u>	<u>3</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

10 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	36,117	18,828

There were no employees whose annual remuneration was £60,000 or more.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold property and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022	302,684	61,174	363,858
Additions	-	5,650	5,650
At 31 March 2023	302,684	66,824	369,508
Depreciation and impairment			
At 1 April 2022	48,424	48,165	96,589
Depreciation charged in the Period	6,053	4,664	10,717
At 31 March 2023	54,477	52,829	107,306
Carrying amount			
At 31 March 2023	248,207	13,995	262,202
At 31 March 2022	254,260	13,009	267,269

Freehold property is held for charity use. The property is included in the accounts at its historical cost and is being depreciated on a straight line basis over its useful life of 50 years.

13 Investment property

	2023 £
Fair value	
At 1 April 2022 and 31 March 2023	330,950

The investment properties consist of workshop units let at a commercial rent. These properties are included in the accounts at their historical cost value. The trustees consider that the historic cost of such properties also represents their fair value and that the cost of obtaining a professional fair valuation outweighs the benefit to the users of the accounts and that such valuation would not be materially different to the cost of the asset.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

13 Investment property (Continued)

	2023 £	2022 £
Long leasehold	330,950	330,950

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	3,000	2,999
Prepayments and accrued income	36,559	27,235
	<u>39,559</u>	<u>30,234</u>

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts (Note 15)	12,526	11,954
Other creditors	17,190	1,690
Accruals and deferred income	11,647	7,604
	<u>41,363</u>	<u>21,248</u>

16 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank loans	204,302	216,828

The bank loan taken out in 2015 is repayable over 20 years and incurs interest at a fixed rate of 2.8% per annum above the rate normally applicable to loans of this nature.

The loan is secured by way of a first legal charge dated 17 December 2013 provided by the Pakistan Muslim Centre (Sheffield) Limited over its freehold property at Pakistan Muslim Centre, Woodbourn Road, Sheffield S93LQ.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	490,874	160,142	(205,053)	47,412	493,375
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
General funds	486,439	198,224	(276,033)	82,244	490,874
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

18 Analysis of net assets between funds

	Unrestricted funds 2023 £
Fund balances at 31 March 2023 are represented by:	
Tangible assets	262,202
Investment properties	330,950
Current assets/(liabilities)	104,525
Long term liabilities	(204,302)
	<u> </u>
	493,375
	<u> </u>
	Unrestricted funds 2022 £
Fund balances at 31 March 2022 are represented by:	
Tangible assets	267,269
Investment properties	330,950
Current assets/(liabilities)	109,483
Long term liabilities	(216,828)
	<u> </u>
	490,874
	<u> </u>

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none)

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

England & Wales - Charity number 1010697

Accounts

Charity Registration No. 1010697

Company Registration No. 02450947 (England and Wales)

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

CHARITY COMMISSION
FIRST CONTACT

21 NOV 2022

ACCOUNTS
RECEIVED

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Altaf Ahmed Miss Nighat Basharat Mr Aurangzeb Chaudry Mr Ishfaq Hussain Mr Tariq Hussain Mr Irfan Khan Mr Sajid Mahmood Mrs Meamuna Rehman	(Appointed 1 April 2022) (Appointed 1 April 2022) (Appointed 1 April 2022) (Appointed 1 April 2022) (Appointed 1 April 2022) (Appointed 1 April 2022) (Appointed 1 April 2022) (Appointed 1 April 2022)
Secretary	Mr Altaf Ahmed	
Chief Executive	Dr Abdul Rob	
Charity number	1010697	
Company number	02450947	
Registered office	Woodbourn Road Sheffield S9 3LQ	
Independent examiner	G Wade BAACA Cannon House Rutland Road Sheffield S3 8DP	
Bankers	Lloyds Bank plc P.O. Box 85 14 Church Street Sheffield South Yorkshire S1 1HP	

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 18

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "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).

Objectives and activities

The Charity's principal activity is to operate the Pakistan Muslim Centre at Woodbourn Road, Sheffield with the objective, to be directed wholly or mainly to the benefit of the Muslim Community, to enhance and develop the public knowledge, understanding and appreciation of Pakistan Muslim culture in the City of Sheffield through a programme of activities including education and training, women's activities, mentoring, tackling health inequalities, translation, interpretation and advice. The policies adopted in furtherance of these objects are:

- to provide and promote the provision of facilities in the interests of social welfare and for recreation and leisure time occupations;
- to advance knowledge, understanding and appreciation of Pakistan Muslim culture;
- to promote such other charitable objects for the benefit of said Pakistani Muslim culture

and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

The financial year in question has been a very challenging year, not just for the PMC but also for the whole world. However, we are very pleased that we managed to 'weather the storm' during Covid-19. We continued to provide essential services by using our communication platform, our Radio Link FM. We used Radio to communicate key messages to the community including advice and guidance on how to manage during the pandemic.

We used our PMC Kitchen to provide hot food to the vulnerable, deprived and needy members of the community. We would like to thank our funders for their assistance with this project. We also helped and supported the local Taxi Drivers via distributing hand sanitisers, face masks etc.

The Pakistan Muslim Centre in Sheffield also held various events throughout the year including the Open day for the Healthy Lifestyle Project, Link FM's annual celebration, Pakistan independent day etc.

Over 2000 community people from Sheffield attended these events.

The Pakistan Muslim Centre worked with several key organisations of Sheffield including Basegreen Academy, Sheffield city council, Sheffield Health and Social Care foundation trust, The Sheffield University's Medical School, Sheffield Hallam University, South Yorkshire Fire brigade, DWP etc.

The excellent work is continuing with the Sheffield Care Trust and is crucial for the wellbeing of the community. We have a part-time worker in partnership with Sheffield Care Trust. Health and well-being is a key factor in improving the quality of life for the community suffering from mental health.

The IT Resource room has been upgraded with the state of the Art facilities. This facility is now available for community use. The toilets facilities have also been upgraded with help from Veolia.

We have also facilitated and awarded small grants to small groups to build capacity and develop further. We thank South Yorkshire Community Foundation for this award.

The PMC is now able to generate sufficient income from the business units/office, Lower Training Building, Restaurant, Kitchen and from the Sheds outside to be self reliant and less reliant on external funding.

This was one of the main objectives of the PMC, and with the grace of Almighty, we have now achieved this. The Board is now able to concentrate on developing the Centre and believe that the Centre has a very bright future ahead.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Charity aims to have at least six months of core staff salaries and running costs in the form of general unrestricted reserves.

The reserves are held to ensure that the core costs are met in the event of a reduction in the level of funding received and this is the bare minimum the Trustees deem acceptable. There are no freely available general reserves for the Charity on a standalone basis (2021 - £Nil).

The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the Charity and are satisfied that systems are in place to mitigate exposure to major risks.

The results for the year, together with details of income and expenditure are set out on the Statement of Financial Activities on page 6. the accounts show a surplus of £4,435 (2021: £126,297) for the year.

The Trustees recognise that it is essential to develop a transparent and meaningful partnership with the community, Sheffield City Council (SCC) and other funding bodies in order to enable the PMC to become a self sustaining company and no effort will be spared to establish this system so that all sections of the community participate in the future of this much needed Centre.

Structure, governance and management

The Charity is a company limited by guarantee.

The Pakistan Muslim Centre (Sheffield) Limited (hereinafter called the Charity) is both a registered charity and company limited by guarantee having no share capital. It is governed by its Memorandum of Articles of Association and was incorporated on 11 December 1989. The Memorandum of Articles of Association were amended by special resolution dated 4 September 1991 and 8 November 1992 and re-amended by special resolution dated 30 April 2015.

Every member promises, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr Mohammad Ali
Dr Shah Nawaz
Mr Hafeas Rehman
Mr Zahid Saleem

All four of the above Trustees resigned on 31 March 2022.

The Pakistan Muslim Centre board delegated powers to Dr Abdul Rob, the Chief Executive Officer, to undertake the daily operational duties. The principal activity of the Charity is to operate the Pakistan Muslim Centre at Woodbourn Road, Sheffield for the benefit of the Pakistan Muslim and other BAME community in Sheffield. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

All Directors/Trustees must retire every five years but may offer themselves for re-election after the expiry of twelve calendar months from the date of resignation. If no women are elected at a general meeting then the Trustees must co-opt 3 women trustees with full voting rights.

The Trustees when complete consist of up to nine persons being members elected at a general meeting of which three must be women. The Trustees may amend the maximum number of Trustees by passing an ordinary resolution.

The Trustees must choose from amongst themselves persons to act as Chair, Vice-Chair, Secretary and Treasurer.

The Trustees may at any time co-opt up to six persons to be non-voting observers or advisors. These persons shall consist of :

- (1) one representative appointed by Sheffield City Council
- (2) three persons co-opted because their residence, occupation and/or employment give them special knowledge or understanding to assist the Charity in its work
- (3) if at least two retiring Trustees are not elected at a general meeting then the Trustees must co-opt two from the retiring directors as non-voting advisors to ensure continuity

At least one must be between the ages of 18 and 24.

The Trustees' report was approved by the Board of Trustees.



Mr Altaf Ahmed

Trustee

Dated: 14 November 2022

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

I report to the Trustees on my examination of the financial statements of The Pakistan Muslim Centre (Sheffield) Limited (the Charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



G Wade BA ACA
Independent Examiner
Chartered Accountant
Wells Richardson
Cannon House
Rutland Road
Sheffield
S3 8DP

Chartered Accountant

Dated: 14 November 2022

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:							
Charitable activities	3	22,311	49,832	72,143	7,330	140,901	148,231
Other trading activities	4	29,038	-	29,038	31,898	-	31,898
Investments	5	102,875	-	102,875	87,739	-	87,739
Other income	6	44,000	32,412	76,412	88,301	37,508	125,809
Total income		198,224	82,244	280,468	215,268	178,409	393,677
Expenditure on:							
Charitable activities	7	276,033	-	276,033	267,380	-	267,380
Net (outgoing)/incoming resources before transfers		(77,809)	82,244	4,435	(52,112)	178,409	126,297
Gross transfers between funds		82,244	(82,244)	-	178,409	(178,409)	-
Net income for the year/ Net movement in funds		4,435	-	4,435	126,297	-	126,297
Fund balances at 1 April 2021		486,439	-	486,439	360,142	-	360,142
Fund balances at 31 March 2022		490,874	-	490,874	486,439	-	486,439

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	11		267,269		277,658
Investment properties	12		330,950		330,950
			<u>598,219</u>		<u>608,608</u>
Current assets					
Debtors	13	30,234		17,028	
Cash at bank and in hand		100,497		156,071	
		<u>130,731</u>		<u>173,099</u>	
Creditors: amounts falling due within one year	14	<u>(21,248)</u>		<u>(65,682)</u>	
Net current assets			<u>109,483</u>		<u>107,417</u>
Total assets less current liabilities			<u>707,702</u>		<u>716,025</u>
Creditors: amounts falling due after more than one year	15		<u>(216,828)</u>		<u>(229,586)</u>
Net assets			<u><u>490,874</u></u>		<u><u>486,439</u></u>
Income funds					
Unrestricted funds			<u>490,874</u>		<u>486,439</u>
			<u><u>490,874</u></u>		<u><u>486,439</u></u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14 November 2022


Mr Irfan Khan
Trustee

Company registration number 02450947

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The Pakistan Muslim Centre (Sheffield) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Woodbourn Road, Sheffield, S9 3LQ the Pakistan Muslim Centre at Woodbourn Road, Sheffield S9 3LQ. The principal activity of the company continues to be the operating of the Pakistan Muslim Centre.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Articles of Association, the Companies Act 2006 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

Transfers from restricted to unrestricted funds are made on the completion of projects subject to the terms of the funding agreement allowing such transfers to take place. Transfers from unrestricted to restricted funds are made when funds are overspent and monies are transferred from unrestricted funds to cover the extra expenditure.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are awarded to the charity on the basis of agreements containing conditions as to the purposes for which funds may be expended. Where such conditions are not met, it is possible that grants may become repayable to the funding organisations. The trustees believe that all specific conditions have been met and no grants will be repayable except as otherwise provided for in these financial statements.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are included in the statement of financial activities on an accruals basis.

Governance costs represent those expenses incurred such as internal and independent examination, legal advice for Trustees and costs associated with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property and buildings	2% straight line
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

The investment represents the charity's interest in the Workshop units situated at Woodbourn Road, Sheffield.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Charitable Income Heading 1 2022 £	Charitable Income Heading 2 2022 £	Total 2022 £	Charitable Income Heading 1 2021 £	Charitable Income Heading 2 2021 £	Total 2021 £
Wedding events	12,535	-	12,535	-	-	-
National identity card for overseas pakistanis	559	-	559	-	-	-
Performance related grants	-	49,832	49,832	-	140,901	140,901
Covid-19 soup kitchen	-	-	-	6,472	-	6,472
Hall hire	9,217	-	9,217	858	-	858
	<u>22,311</u>	<u>49,832</u>	<u>72,143</u>	<u>7,330</u>	<u>140,901</u>	<u>148,231</u>
Analysis by fund						
Unrestricted funds	22,311	-	22,311	7,330	-	7,330
Restricted funds	-	49,832	49,832	-	140,901	140,901
	<u>22,311</u>	<u>49,832</u>	<u>72,143</u>	<u>7,330</u>	<u>140,901</u>	<u>148,231</u>
Performance related grants						
UK Community Foundation	-	-	-	-	18,700	18,700
Veolia Enviromental Trust	-	-	-	-	57,000	57,000
South Yorkshire Community Foundation	-	11,250	11,250	-	13,750	13,750
Manor and Castle Development Community Trust	-	-	-	-	9,800	9,800
Community Led Recovery Scheme	-	-	-	-	39,226	39,226
NHS Sheffield	-	31,000	31,000	-	-	-
Other	-	7,582	7,582	-	2,425	2,425
	<u>-</u>	<u>49,832</u>	<u>49,832</u>	<u>-</u>	<u>140,901</u>	<u>140,901</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Radio advertising income	29,038	31,898

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rental income	102,875	87,739

Rental income consists of business unit income of £57,708 (2021 :£54,620), base green rental income £16,800 (2021 : £20,600) and other rental income of £28,367 (2021 : £12,519).

6 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Covid-19 assistance	44,000	-	44,000	88,301	-	88,301
Sheffield pathways into health and care	-	22,220	22,220	-	22,220	22,220
Sheffield health education	-	10,192	10,192	-	15,288	15,288
	<u>44,000</u>	<u>32,412</u>	<u>76,412</u>	<u>88,301</u>	<u>37,508</u>	<u>125,809</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Charitable Expenditure Heading 1 2022 £	Charitable Expenditure Heading 1 2021 £
Depreciation and impairment	10,388	11,833
Rates	6,247	7,891
Insurance	5,823	5,464
light and heat	15,355	16,561
Broadcasting management fees	43,648	30,491
Cleaning	6,982	2,688
Repairs and maintenance	88,371	97,538
	<hr/>	<hr/>
	176,814	172,466
Share of support costs (see note 8)	94,719	90,194
Share of governance costs (see note 8)	4,500	4,720
	<hr/>	<hr/>
	276,033	267,380
	<hr/> <hr/>	<hr/> <hr/>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	16,654	-	16,654	12,926	-	12,926
Management of catering services and events	2,650	-	2,650	1,020	-	1,020
Management consultancy fees	32,928	-	32,928	23,493	-	23,493
Legal, professional and project delivery	16,492	-	16,492	31,250	-	31,250
Bank charges and interest	1,356	-	1,356	504	-	504
Mortgage charges and interest	11,392	-	11,392	12,857	-	12,857
Printing postage and stationery	2,175	-	2,175	1,843	-	1,843
Telephone	5,096	-	5,096	4,301	-	4,301
Support costs heading 8	3,876	-	3,876	-	-	-
Community development	2,100	-	2,100	2,000	-	2,000
Independent examiner	-	4,500	4,500	-	4,720	4,720
	<u>94,719</u>	<u>4,500</u>	<u>99,219</u>	<u>90,194</u>	<u>4,720</u>	<u>94,914</u>
Analysed between						
Charitable activities	<u>94,719</u>	<u>4,500</u>	<u>99,219</u>	<u>90,194</u>	<u>4,720</u>	<u>94,914</u>

Management and administration costs include independent examination and accounts preparation fees of £4,500 (2021 - £4,720)

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administration and development	2	1
Support	1	1
Total	<u>3</u>	<u>2</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	18,828	18,043

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Freehold property and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	302,684	61,174	363,858
At 31 March 2022	302,684	61,174	363,858
Depreciation and impairment			
At 1 April 2021	42,371	43,829	86,200
Depreciation charged in the year	6,053	4,336	10,389
At 31 March 2022	48,424	48,165	96,589
Carrying amount			
At 31 March 2022	254,260	13,009	267,269
At 31 March 2021	260,313	17,345	277,658

Freehold property is held for charity use. The property is included in the accounts at its historical cost and is being depreciated on a straight line basis over its useful life of 50 years.

12 Investment property

	2022 £
Fair value	
At 1 April 2021 and 31 March 2022	330,950

The investment properties consist of workshop units let at a commercial rent. These properties are included in the accounts at their historical cost value. The trustees consider that the historic cost of such properties also represents their fair value and that the cost of obtaining a professional fair valuation outweighs the benefit to the users of the accounts and that such valuation would not be materially different to the cost of the asset.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Investment property (Continued)

	2022	2021
	£	£
Freehold	-	-
Long leasehold	330,950	330,950
Short leasehold	-	-
	-	-

13 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	2,999	5,708
Prepayments and accrued income	27,235	11,320
	30,234	17,028

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts (Note 15)	11,954	11,525
Other creditors	1,690	42,017
Accruals and deferred income	7,604	12,140
	21,248	65,682

The private loans are unsecured and have no fixed repayment terms.

15 Creditors: amounts falling due after more than one year

	Notes	2022	2021
		£	£
Bank loans		216,828	229,586
		216,828	229,586

The bank loan taken out in 2015 is repayable over 20 years and incurs interest at a fixed rate of 2.8% per annum above the rate normally applicable to loans of this nature.

The loan is secured by way of a first legal charge dated 17 December 2013 provided by the Pakistan Muslim Centre (Sheffield) Limited over its freehold property at Pakistan Muslim Centre, Woodbourn Road, Sheffield S93LQ.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	267,269	-	267,269	277,658	-	277,658
Investment properties	330,950	-	330,950	330,950	-	330,950
Current assets/(liabilities)	109,483	-	109,483	107,417	-	107,417
Long term liabilities	(216,828)	-	(216,828)	(229,586)	-	(229,586)
	<u>490,874</u>	<u>-</u>	<u>490,874</u>	<u>486,439</u>	<u>-</u>	<u>486,439</u>

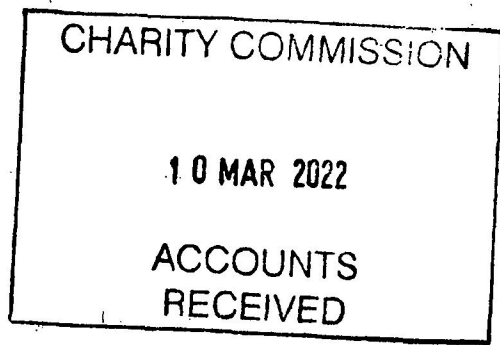
17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none)

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

England & Wales - Charity number 1010697

Accounts



Charity Registration No. 1010697

Company Registration No. 02450947 (England and Wales)

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Ali Dr S Nawaz Mr H Rehman Mr Z Saleem
Secretary	Mr H Rehman
Chief Executive	Dr Abdul Rob
Charity number	1010697
Company number	02450947
Registered office	Woodbourn Road Sheffield S9 3LQ
Independent examiner	G Wade BA ACA Cannon House Rutland Road Sheffield S3 8DP
Bankers	Lloyds Bank plc P.O. Box 85 14 Church Street Sheffield South Yorkshire S1 1HP

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7 - 8
Notes to the financial statements	9 - 19

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "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).

Objectives and activities

The Charity's principal activity is to operate the Pakistan Muslim Centre at Woodbourn Road, Sheffield with the objective, to be directed wholly or mainly to the benefit of the Muslim Community, to enhance and develop the public knowledge, understanding and appreciation of Pakistan Muslim culture in the City of Sheffield through a programme of activities including education and training, women's activities, mentoring, tackling health inequalities, translation, interpretation and advice. The policies adopted in furtherance of these objects are:

- to provide and promote the provision of facilities in the interests of social welfare and for recreation and leisure time occupations;
- to advance knowledge, understanding and appreciation of Pakistan Muslim culture;
- to promote such other charitable objects for the benefit of said Pakistani Muslim culture

and there has been no change in these during the year.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

The financial year in question has been a very challenging year, not just for the PMC but also for the whole world. However, we are very pleased that we managed to 'weather the storm' during Covid-19. We continued to provide essential services by using our communication platform, our Radio Link FM. We used Radio to communicate key messages to the community including advice and guidance on how to manage during the pandemic.

We used our PMC Kitchen to provide hot food to the vulnerable, deprived and needy members of the community. We would like to thank our funders for their assistance with this project. We also helped and supported the local Taxi Drivers.

The work is continuing with the Sheffield Care Trust and is crucial for the wellbeing of the community. We have a part-time worker in partnership with Sheffield Care Trust. Health and well-being is a key factor in improving the quality of life for the community.

The IT Resource room has been upgraded with the state of the Art facilities. This facility is now available for community use. The toilets facilities have also been upgraded with help from Veolia.

We have also facilitated and awarded small grants to small groups to build capacity and develop further. We thank South Yorkshire Community Foundation for this award.

Th PMC Sunday Cricket League is growing in strength, year by year. In the recent season over 16 teams participated in the league. The Badminton club is also growing with 4 teams competing in the Sheffield & District Badminton league.

The PMC is now able to generate sufficient income from the business units/office, Lower Training Building, Restaurant, Kitchen and from the Sheds outside to be self reliant and less reliant on external funding.

This was one of the main objectives of the PMC, and with the grace of Almighty, we have now achieved this. The Board is now able to concentrate on developing the Centre and believe that the Centre has a very bright future ahead.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Charity aims to have at least six months of core staff salaries and running costs in the form of general unrestricted reserves.

The reserves are held to ensure that the core costs are met in the event of a reduction in the level of funding received and this is the bare minimum the Trustees deem acceptable. There are no freely available general reserves for the Charity on a standalone basis (2020 - £Nil).

The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the Charity and are satisfied that systems are in place to mitigate exposure to major risks.

The results for the year, together with details of income and expenditure are set out on the Statement of Financial Activities on page 8. the accounts show a surplus of £126,297 (2020: £1,212) for the year.

The Trustees recognise that it is essential to develop a transparent and meaningful partnership with the community, Sheffield City Council (SCC) and other funding bodies in order to enable the PMC to become a self sustaining company and no effort will be spared to establish this system so that all sections of the community participate in the future of this much needed Centre.

Structure, governance and management

The Charity is a company limited by guarantee.

The Pakistan Muslim Centre (Sheffield) Limited (hereinafter called the Charity) is both a registered charity and company limited by guarantee having no share capital. It is governed by its Memorandum of Articles of Association and was incorporated on 11 December 1989. The Memorandum of Articles of Association were amended by special resolution dated 4 September 1991 and 8 November 1992 and re-amended by special resolution dated 30 April 2015.

Every member promises, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charity while the contributor was a member.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr Mohammad Ali
Dr Shah Nawaz
Mr Hafeas Rehman
Mr Zahid Saleem

Delegated powers are given to the Chief Executive Officer to undertake the daily operational duties. The principal activity of the Charity is to operate the Pakistan Muslim Centre at Woodbourn Road, Sheffield for the benefit of the Pakistan Muslim and other BAME community in Sheffield. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

All Directors/Trustees must retire every five years but may offer themselves for re-election after the expiry of twelve calendar months from the date of resignation. If no women are elected at a general meeting then the Trustees must co-opt 3 women trustees with full voting rights.

The Trustees when complete consist of up to nine persons being members elected at a general meeting of which three must be women. The Trustees may amend the maximum number of Trustees by passing and ordinary resolution.

The Trustees must choose from amongst themselves persons to act as Chair, Vice-Chair, Secretary and Treasurer.

The Trustees may at any time co-opt up to six persons to be non-voting observers or advisors. These persons shall consist of :

- (1) one representative appointed by Sheffield City Council
- (2) three persons co-opted because their residence, occupation and/or employment give them special knowledge or understanding to assist the Charity in its work
- (3) if at least two retiring Trustees are not elected at a general meeting then the Trustees must co-opt two from the retiring directors as non-voting advisors to ensure continuity

At least one must be between the ages of 18 and 24.

The Trustees' report was approved by the Board of Trustees.



Mr H Rehman

Trustee

Dated: 3 March 2022

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

I report to the Trustees on my examination of the financial statements of The Pakistan Muslim Centre (Sheffield) Limited (the Charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



G Wade BAACA
Independent Examiner
Chartered Accountant
Wells Richardson
Cannon House
Rutland Road
Sheffield
S3 8DP

Chartered Accountant

Dated: 3 March 2022

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income and endowments from:</u>							
Charitable activities	3	7,330	140,901	148,231	56,828	-	56,828
Other trading activities	4	31,898	-	31,898	11,504	-	11,504
Investments	5	87,739	-	87,739	74,726	-	74,726
Other income	6	88,301	37,508	125,809	-	28,756	28,756
Total income		215,268	178,409	393,677	143,058	28,756	171,814
<u>Expenditure on:</u>							
Charitable activities	7	267,380	-	267,380	170,600	-	170,600
Net gains/(losses) on investments	11	-	-	-	(2)	-	(2)
Net (outgoing)/incoming resources before transfers		(52,112)	178,409	126,297	(27,544)	28,756	1,212
Gross transfers between funds		178,409	(178,409)	-	28,756	(28,756)	-
Net income for the year/ Net movement in funds		126,297	-	126,297	1,212	-	1,212
Fund balances at 1 April 2020		360,142	-	360,142	358,930	-	358,930
Fund balances at 31 March 2021		486,439	-	486,439	360,142	-	360,142

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	12		277,658		281,184
Investment properties	13		330,950		330,950
			<u>608,608</u>		<u>612,134</u>
Current assets					
Debtors	14	17,028		17,758	
Cash at bank and in hand		156,071		2,590	
		<u>173,099</u>		<u>20,348</u>	
Creditors: amounts falling due within one year	15	<u>(65,682)</u>		<u>(36,622)</u>	
Net current assets/(liabilities)			<u>107,417</u>		<u>(16,274)</u>
Total assets less current liabilities			<u>716,025</u>		<u>595,860</u>
Creditors: amounts falling due after more than one year	16		<u>(229,586)</u>		<u>(235,718)</u>
Net assets			<u><u>486,439</u></u>		<u><u>360,142</u></u>
Income funds					
Unrestricted funds			<u>486,439</u>		<u>360,142</u>
			<u><u>486,439</u></u>		<u><u>360,142</u></u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 3 March 2022



Mr M Ali
Trustee

Company Registration No. 02450947

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The Pakistan Muslim Centre (Sheffield) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Woodbourn Road, Sheffield, S9 3LQ the Pakistan Muslim Centre at Woodbourn Road, Sheffield S9 3LQ. The principal activity of the company continues to be the operating of the Pakistan Muslim Centre.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Articles of Association, the Companies Act 2006 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

Transfers from restricted to unrestricted funds are made on the completion of projects subject to the terms of the funding agreement allowing such transfers to take place. Transfers from unrestricted to restricted funds are made when funds are overspent and monies are transferred from unrestricted funds to cover the extra expenditure.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Grants are awarded to the charity on the basis of agreements containing conditions as to the purposes for which funds may be expended. Where such conditions are not met, it is possible that grants may become repayable to the funding organisations. The trustees believe that all specific conditions have been met and no grants will be repayable except as otherwise provided for in these financial statements.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are included in the statement of financial activities on an accruals basis.

Governance costs represent those expenses incurred such as internal and independent examination, legal advice for Trustees and costs associated with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property and buildings	2% straight line
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

The investment represents the charity's interest in the Workshop units situated at Woodbourn Road, Sheffield.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Charitable activities

	Charitable Income Heading 1 2021 £	Charitable Income Heading 2 2021 £	Total 2021 £	Charitable Income Heading 1 2020 £
Wedding events	-	-	-	28,278
Mehndi events	-	-	-	9,090
National identity card for overseas pakistanis	-	-	-	4,400
Performance related grants	-	140,901	140,901	-
Covid-19 soup kitchen	6,472	-	6,472	-
Hall hire	858	-	858	15,060
	<u>7,330</u>	<u>140,901</u>	<u>148,231</u>	<u>56,828</u>
Analysis by fund				
Unrestricted funds	7,330	-	7,330	56,828
Restricted funds	-	140,901	140,901	-
	<u>7,330</u>	<u>140,901</u>	<u>148,231</u>	<u>56,828</u>
Performance related grants				
UK Community Foundation	-	18,700	18,700	-
Veolia Enviromental Trust	-	57,000	57,000	-
South Yorkshire Community Foundation	-	13,750	13,750	-
Manor and Castle Development Community Trust	-	9,800	9,800	-
Community Led Recovery Scheme	-	39,226	39,226	-
Other	-	2,425	2,425	-
	-	<u>140,901</u>	<u>140,901</u>	-

4 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Radio advertising income	<u>31,898</u>	<u>11,504</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Rental income	87,739	74,726

Rental income consists of business unit income of £54,620 (2020 :£62,811), base green rental income £20,600 (2020 : £3,590) and other rental income of £12,519 (2020 : £8,325).

6 Other income

	Unrestricted funds	Restricted funds	Total	Restricted funds
	2021 £	2021 £	2021 £	2020 £
Covid-19 assistance	88,301	-	88,301	-
Sheffield pathways into health and care	-	22,220	22,220	28,756
Sheffield health education	-	15,288	15,288	-
	<u>88,301</u>	<u>37,508</u>	<u>125,809</u>	<u>28,756</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Charitable Expenditure Heading 1 2021 £	Charitable Expenditure Heading 1 2020 £
Depreciation and impairment	11,833	10,992
Rates	7,891	9,140
Insurance	5,464	3,550
light and heat	16,561	27,436
Broadcasting management fees	30,491	20,390
Cleaning	2,688	4,535
Repairs and maintenance	97,538	29,278
Volunteers travel expenses	-	180
Advertising	-	160
	<u>172,466</u>	<u>105,661</u>
Share of support costs (see note 8)	92,390	61,979
Share of governance costs (see note 8)	2,524	2,960
	<u>267,380</u>	<u>170,600</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	12,926	-	12,926	20,609	-	20,609
Management of catering services and events	1,020	-	1,020	500	-	500
Management consultancy fees	23,493	-	23,493	17,992	-	17,992
Legal, professional and project delivery	33,446	-	33,446	1,723	-	1,723
Bank charges and interest	504	-	504	1,713	-	1,713
Mortgage charges and interest	12,857	-	12,857	13,205	-	13,205
Printing postage and stationery	1,843	-	1,843	2,141	-	2,141
Telephone	4,301	-	4,301	4,096	-	4,096
Community development	2,000	-	2,000	-	-	-
Independent examiner	-	2,524	2,524	-	2,960	2,960
	<u>92,390</u>	<u>2,524</u>	<u>94,914</u>	<u>61,979</u>	<u>2,960</u>	<u>64,939</u>
Analysed between Charitable activities	<u>92,390</u>	<u>2,524</u>	<u>94,914</u>	<u>61,979</u>	<u>2,960</u>	<u>64,939</u>

Management and administration costs include independent examination and accounts preparation fees of £2,524 (2020 - £2,960)

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration and development	1	1
Support	1	1
Total	<u>2</u>	<u>2</u>

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Employees (Continued)

Employment costs	2021 £	2020 £
Wages and salaries	18,043	20,609

There were no employees whose annual remuneration was £60,000 or more.

11 Net gains/(losses) on investments

	Total Unrestricted funds	
	2021 £	2020 £
Gain/(loss) on sale of investments	-	(2)

12 Tangible fixed assets

	Freehold property and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2020	302,684	52,867	355,551
Additions	-	8,307	8,307
At 31 March 2021	302,684	61,174	363,858
Depreciation and impairment			
At 1 April 2020	36,318	38,049	74,367
Depreciation charged in the year	6,053	5,780	11,833
At 31 March 2021	42,371	43,829	86,200
Carrying amount			
At 31 March 2021	260,313	17,345	277,658
At 31 March 2020	266,366	14,818	281,184

Freehold property is held for charity use. The property is included in the accounts at its historical cost and is being depreciated on a straight line basis over its useful life of 50 years.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Investment property

	2021 £
Fair value	
At 1 April 2020 and 31 March 2021	330,950

The investment properties consist of workshop units let at a commercial rent. These properties are included in the accounts at their historical cost value. The trustees consider that the historic cost of such properties also represents their fair value and that the cost of obtaining a professional fair valuation outweighs the benefit to the users of the accounts and that such valuation would not be materially different to the cost of the asset.

	2021 £	2020 £
Freehold	-	-
Long leasehold	330,950	330,950
Short leasehold	-	-
	<u> </u>	<u> </u>
14 Debtors		
	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	-	(1)
Other debtors	5,708	175
Prepayments and accrued income	11,320	17,584
	<u> </u>	<u> </u>
	17,028	17,758
	<u> </u>	<u> </u>
15 Creditors: amounts falling due within one year		
	2021 £	2020 £
Bank loans and overdrafts (Note 15)	11,525	12,886
Other private loans	-	14,570
Other creditors	42,017	1,690
Accruals and deferred income	12,140	7,476
	<u> </u>	<u> </u>
	65,682	36,622
	<u> </u>	<u> </u>

The private loans are unsecured and have no fixed repayment terms.

THE PAKISTAN MUSLIM CENTRE (SHEFFIELD) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Bank loans		229,586	235,718

The bank loan taken out in 2015 is repayable over 20 years and incurs interest at a fixed rate of 2.8% per annum above the rate normally applicable to loans of this nature.

The loan is secured by way of a first legal charge dated 17 December 2013 provided by the Pakistan Muslim Centre (Sheffield) Limited over its freehold property at Pakistan Muslim Centre, Woodbourn Road, Sheffield S93LQ.

17 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	277,658	-	277,658	281,184	-	281,184
Investment properties	330,950	-	330,950	330,950	-	330,950
Current assets/ (liabilities)	107,417	-	107,417	(16,274)	-	(16,274)
Long term liabilities	(229,586)	-	(229,586)	(235,718)	-	(235,718)
	<u>486,439</u>	<u>-</u>	<u>486,439</u>	<u>360,142</u>	<u>-</u>	<u>360,142</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none)