

KHIDMAT CENTRES

England & Wales · Charity number 1107723

Details

Status	Registered
Legal form	Charitable company
Company number	05137118
Registered	2005-01-20
Register	View on the Charity Commission register

Contact

Address	Khidmat Centre 36 Spencer Road Bradford West Yorkshire BD7 2EU
Phone	01274521792
Email	info@khidmat.org.uk
Website	https://www.khidmat.org.uk/

Activities

Objects: TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: We have wide range of activities, day care, drop-in, education classes, Employment, benefit Advices, Training, ICT and Community safety and day care for people with learning disability, PRU School for young people, sport activities for Adult and Young people, multi faith activities Community events and Support for community etc Further information contact :- 01274 521792

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE BRADFORD, WEST YORKSHIRE.
- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£664,288	£592,278	£620,435	25
2024-03-31	£501,139	£484,120	£546,562	21
2023-03-31	£395,737	£415,592	-	-
2022-03-31	£397,642	£392,612	-	-
2021-03-31	£326,742	£306,119	-	-

Trustees

Name	Role	Appointed
Aneela Ahmed		2025-06-18
KHADIM HUSSAIN		
LIAQAT HUSSAIN		
Sher Azam		
YOUSOOF MOHAMMED SIDAT		

KHIDMAT CENTRES

England & Wales - Charity number 1107723

Accounts

A Company limited by guarantee, Number 05137118

Registered Charity Number 1107723

Khidmat Centres

Statement of Financial Activities and Balance Sheet

For the year ended

31 March 2025

**Khidmat Centres
Report and accounts
for the year ended 31 March 2025**

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**Khidmat Centres
Charity and Company Information**

Trustees/Directors	Sher Azam MBE Yusoof Mohammed Sidat Liaqat Hussain Khadim Hussain
Secretary	Yusoof Mohammed Sidat
Auditors	Adam & Co Accountancy Limited Chartered Certified Accountants First Floor, 1 Edmund Street Bradford West Yorkshire BD5 0BH
Bankers	UBL Unit 4, Cheetham Hill Shop, Centre 40 Bury Old Road Manchester M8 5EL Lloyds Bank Blackheath London Blackheath London SE3 9LH
Registered office	36 Spencer Road Bradford West Yorkshrie BD7 2EU
Charity number	1107723 Registered as a charity on 20 January 2005
Company number	05137118 Incorporated in England & Wales on 25 May 2004

Khidmat Centres
Statement of Directors/ Trustees' Responsibilities
for the year ended 31 March 2025

The directors/ trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors/trustees to prepare accounts for each financial year. Under that law the directors/trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors/trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors/trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors/trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors/trustees are also responsible for the contents of the directors/trustees report, and the responsibility of the auditor in relation to the directors/trustees report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Disclosure of information to auditors

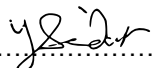
Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of directors/trustees on**31/3/26**.....


.....
Mr Y Sidat
Director and Trustee

Khidmat Centres
Independent auditor's report
to the members of Khidmat Centres

We have audited the financial statements of Khidmat Centres for the year ended 31 March 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Total Recognised Gains and Losses and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard For Smaller Entities (FRS 102) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the directors have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The other information comprises the information included in the report and accounts, other than the accounts and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Khidmat Centres
Independent auditor's report
to the members of Khidmat Centres

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud.

Based on our understanding of the company and its industry, we identified the main risks of non-compliance with laws and regulations applicable such as Company Law.

We then considered those laws and regulations that have a direct impact on the preparation of the financial statements, which include Companies Act 2006, Charities Act 2011, Tax, Payroll Tax and VAT (sales tax). We also considered and evaluated the company's management incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of over riding of internal controls.

We determined that the principal risks for the company was relating to posting inappropriate journal entries to revenue, misuse of cash, expenditure and bias in accounting estimates.

Khidmat Centres

Independent auditor's report

to the members of Khidmat Centres

The audit procedures performed by the audit team were as follows:

- * Inspecting any correspondence with regulators and tax authorities.
- * Using sample substantive tests, observation and counting sample cash collection and analytical review
- * Evaluating management controls designed to prevent and detect irregularities.
- * Discussing with management and considering of known or suspected instances of non-compliance with laws, regulations and fraud.
- * Challenging management on their assumptions and judgements in regards to their critical accounting estimates.
- * Observing and evaluating security procedures that the management have in place to protect the company's assets.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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Mr S Munir FCCA
(Senior Statutory Auditor)
for and on behalf of
Adam & Co Accountancy Limited
Statutory Auditors

First Floor
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

Date:

Khidmat Centres
Statement of Financial Activities
for the year ended 31 March 2025


	2025 Unrestricted	2025 Restricted	2025 Total	2024 Total
	£	£	£	£
Income resources				
<i>Income and resources from generated funds</i>				
Total Grants, Legacies & Donations Received	456,569	207,719	664,288	501,139
<i>Other incoming resources</i>				
Other income	-	-	-	-
Bank interest	-	-	-	-
Total incoming resources	<u>456,569</u>	<u>207,719</u>	<u>664,288</u>	<u>501,139</u>
cost of generating funds				
Fundraising trading - cost of goods and other costs	-	-	-	-
Cost of charitable activities	404,055	185,673	589,728	482,256
Governance costs	2,550	-	2,550	1,864
Total resources expended	<u>406,605</u>	<u>185,673</u>	<u>592,278</u>	<u>484,120</u>
Net outgoing resources before transfers between funds	<u>49,964</u>	<u>22,046</u>	<u>72,010</u>	<u>17,019</u>
Gross transfers between funds	-	-	-	-
Net outgoing resources before Other recognised gains and losses	<u>49,964</u>	<u>22,046</u>	<u>72,010</u>	<u>17,019</u>
Other recognised gains and losses	-	-	-	-
Net movement in funds for the year	<u>49,964</u>	<u>22,046</u>	<u>72,010</u>	<u>17,019</u>
Net fixed assets carried forward	409,206	-	409,206	409,206
Net current assets carried forward	189,183	22,046	211,229	137,356
Total carried forward (including fixed assets)	<u>598,389</u>	<u>22,046</u>	<u>620,435</u>	<u>546,562</u>

Khidmat Centres
Balance sheet
as at 31 March 2025

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Tangible assets				
Total fixed assets	409,206	-	409,206	409,206
Current assets				
Debtors and prepayments	49,383	84,085	133,468	151,813
Cash at bank and in hand	66,249	29,764	96,013	30,750
Total current assets	115,632	113,849	229,481	182,563
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(17,339)	(913)	(18,252)	(45,207)
Total current liabilities	(17,339)	(913)	(18,252)	(45,207)
Net current assets / (liabilities)	98,293	112,936	211,229	137,356
Total assets less current liabilities	507,499	112,936	620,435	546,562
Creditors: amounts falling due after one year	-	-	-	-
Net assets	507,499	112,936	620,435	546,562
Capital and reserves account				
Capital (fixed assets)	409,206	-	409,206	409,206
Restricted funds	-	112,936	112,936	110,571
Designated funds	-	-	-	-
Unrestricted funds	98,293	-	98,293	26,785
	507,499	112,936	620,435	546,562

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved at a meeting of the trustees and signed on their behalf by:

.....

Mr Y Sidat

Date: **31/3/26**

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the Financial Reporting Standard 102 for Smaller Entities, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities Act 2011 and the Companies Act 2006, and include the results of the charity's operations which are described in the Director/ Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards. The specific Financial Reporting Standards 102 have been followed.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern

Income

Donations and legacies are accounted for when received by the charity. Other income is accounted for on an accruals basis as far as is prudent to do so.

Grants

Revenue grants are recognised in the Statement of Financial Activities on receipt, subject to any required conditions being met or services being provided. Capital grants are recognised on receipt in the Statement of Financial Activities. This policy has been adopted to give a true and fair view as recommended by the SORP.

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Depreciation

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	Nil %
Office equipment	20% straight line

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2025

1 Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

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

Designated funds

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus/ Deficit for the financial year

	2025	2024
	£	£
<u>This is stated after crediting:</u>		
Revenue turnover from ordinary activities	<u>664,288</u>	<u>501,139</u>
<u>and after charging:</u>		
Depreciation of owned fixed assets	-	-
Auditors' and accountants remuneration	<u>2,550</u>	<u>1,864</u>

4 Statement that no expenses were paid to trustees or connected persons.

No expenses were paid to trustees or persons connected with them.

5 Staff Costs and Emoluments

	2025	2024
	£	£
Gross Salaries	339,921	261,363
Employer's National Insurance	<u>19,352</u>	<u>12,878</u>
	<u>359,273</u>	<u>274,241</u>

There were no fees or other remuneration paid to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

Total number of staff full time and part time	<u>25</u>	<u>21</u>
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6 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2025

7 Tangible fixed assets

	Office Equipment £	Freehold Land and Buildings £	Total £
Asset cost, valuation or revalued amount			
At 1 April 2024	-	409,206	409,206
Additions	-	-	-
At 31 March 2025	<u>-</u>	<u>409,206</u>	<u>409,206</u>
Accumulated depreciation			
At 1 April 2024	-	-	-
Charge for the year	-	-	-
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 March 2025	<u>-</u>	<u>409,206</u>	<u>409,206</u>
At 31 March 2024	<u>-</u>	<u>409,206</u>	<u>409,206</u>

This value is based on the buildings only because the land is owned by the local council. The trustees believe that the market value of the building is greater than cost and therefore have a policy of not to depreciate buildings.

IT Equipment and furniture are written off through the profit and loss 100% and therefore the charity does not include such items on the balance sheet.

8 Debtors

	2025 £	2024 £
Trade debtors and prepayments	133,468	137,673
Accrued income	-	14,140
	<u>133,468</u>	<u>151,813</u>

9 Creditors due within one year

	2025 £	2024 £
Trade creditors	1,145	20,982
Accrued expenses	4,625	3,177
Other creditors	12,482	21,048
	<u>18,252</u>	<u>45,207</u>

10 Analysis of the Net Movement in Funds

	2025 £	2024 £
Net movement in funds from Statement of Financial Activities	72,010	17,019
Net movement in funds available for current period	<u>72,010</u>	<u>17,019</u>
Fixed assets balance for the period	409,206	409,206
Current assets after current liabilities balance for the period	<u>211,229</u>	<u>137,356</u>
	<u>620,435</u>	<u>546,562</u>

**Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2025**

11 Share Capital

The charity was incorporated under the Companies Act and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

12 Schedule to the Statement of Financial Activities

Please see next page for analysis of unrestricted and restricted income and expenditure. to comply with Charities Act 2011 and SORP.

13 Ultimate Control and Related Parties

The directors/ trustees are the ultimate controlling parties by virtue of charity's constitution. There were no related parties.

14 Going Concern

The directors/trustees expect the charity to continue trading for the next 12 months from the date of signing.

15 The registered office is located at:

36 Spencer Road
Bradford
BD7 2EU

16 The audit report is unqualified.

Senior statutory auditor:	Mr S Munir (FCCA)
Firm:	Adam & Co Accountancy Ltd

Khidmat Centres
Schedule to the Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Prior Period Total Funds 2024 £
Income				
<u>Incoming Resources</u>				
Grants	68,015	-	68,015	38,239
Halal Food Project	9,375	-	9,375	16,926
DWP (MWIP)	-	42,421	42,421	6,751
QED	-	15,000	15,000	15,414
MWIP	-	53,689	53,689	28,714
Bradford Dementia Hub	42,180	-	42,180	31,636
Learning Disability Project	152,600	-	152,600	151,999
	-	-	-	-
Northern Gas Networks	-	96,609	96,609	96,609
Room / Hall Hire	87,001	-	87,001	73,970
Other income	97,398	-	97,398	40,881
Total Grants, Legacies & Donations Received	456,569	207,719	664,288	501,139
Expenditure				
<u>Direct support costs of charity</u>				
Gross wages and salaries	187,958	110,454	298,412	218,961
Employers' NI/ PAYE/ pension contributions	10,276	9,076	19,352	12,878
Travel, motoring and subsistence	3,687	6,556	10,243	12,448
Marketing, promotion of services	156	-	156	1,140
Total support costs of charity	202,077	126,086	328,163	243,147
<u>Management and administration costs</u>				
<u>Staff costs</u>				
Salaries - Administrative staff	14,943	26,566	41,509	42,402
Book-keeping and Administrative support	1,985	-	1,985	1,362
	16,928	26,566	43,494	43,764
<u>Other employee costs</u>				
Training and welfare	6,099	-	6,099	247
	6,099	-	6,099	247
<u>Premises Costs</u>				
Rates, water and service charges	3,561	-	3,561	7,085
Lettings	-	-	-	-
Insurance	18,884	-	18,884	17,475
Light and heat	11,561	20,554	32,115	30,939
Cleaning and waste services	7,900	-	7,900	7,007
Premises repairs and renewals	6,714	12,468	19,182	13,589
Security Costs	-	-	-	-
	48,620	33,022	81,642	76,095

Continued to next page.....

Khidmat Centres
Schedule to the Statement of Financial Activities
for the year ended 31 March 2025

General administrative expenses:

Telephone and internet	6,553	-	6,553	9,482
Stationery, printing and postage	5,017	-	5,017	7,343
Subscriptions	3,488	-	3,488	5,045
Equipment hire/ leasing	708	-	708	-
Computers and software	13,242	-	13,242	7,943
Bank charges	622	-	622	386
Sundry expenses	5,974	-	5,974	280
	<u>35,604</u>	-	<u>35,604</u>	<u>30,479</u>

Professional fees

Legal and professional fees	14,646	-	14,646	5,691
Consultancy fees	48,822	-	48,822	54,046
	<u>63,468</u>	-	<u>63,468</u>	<u>59,737</u>

Other support costs

Day care, LDP and other projects	31,259	-	31,259	28,787
Other project costs	-	-	-	-
	<u>31,259</u>	-	<u>31,259</u>	<u>28,787</u>

Total administration costs of charity

<u>201,978</u>	<u>59,588</u>	<u>261,566</u>	<u>239,109</u>
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Total Support costs

<u>404,055</u>	<u>185,673</u>	<u>589,728</u>	<u>482,256</u>
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Governance costs, not direct management functions inherent in generating funds, service delivery and programme or project work

Auditors and accountants remuneration	2,550	-	2,550	1,864
Other governance costs	-	-	-	-
Total governance costs	<u>2,550</u>	-	<u>2,550</u>	<u>1,864</u>

Net Surplus/ (deficit) for the year

<u>49,964</u>	<u>22,046</u>	<u>72,010</u>	<u>17,019</u>
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KHIDMAT CENTRES

England & Wales - Charity number 1107723

Accounts

A Company limited by guarantee, Number 05137118

Registered Charity Number 1107723

Khidmat Centres

Statement of Financial Activities and Balance Sheet

For the year ended

31 March 2024

**Khidmat Centres
Report and accounts
for the year ended 31 March 2024**

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Khidmat Centres
Charity and Company Information

Trustees/Directors	Sher Azam MBE Yusoof Mohammed Sidat Liaqat Hussain Khadim Hussain Javed Ashraf (resigned 10/12/2023)
Secretary	Yusoof Mohammed Sidat
Auditors	Adam & Co Accountancy Limited Chartered Certified Accountants First Floor, 1 Edmund Street Bradford West Yorkshire BD5 0BH
Bankers	UBL Unit 4, Cheetham Hill Shop, Centre 40 Bury Old Road Manchester M8 5EL Lloyds Bank Blackheath London Blackheath London SE3 9LH
Registered office	36 Spencer Road Bradford West Yorkshrie BD7 2EU
Charity number	1107723 Registered as a charity on 20 January 2005
Company number	05137118 Incorporated in England & Wales on 25 May 2004

Khidmat Centres
Statement of Directors/ Trustees' Responsibilities
for the year ended 31 March 2024

The directors/ trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors/trustees to prepare accounts for each financial year. Under that law the directors/trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors/trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors/trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors/trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors/trustees are also responsible for the contents of the directors/trustees report, and the responsibility of the auditor in relation to the directors/trustees report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Disclosure of information to auditors

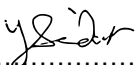
Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of directors/trustees on 19/01/2025



.....
Mr Y Sidat
Director and Trustee

Khidmat Centres
Independent auditor's report
to the members of Khidmat Centres

We have audited the financial statements of Khidmat Centres for the year ended 31 March 2024 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Total Recognised Gains and Losses and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard For Smaller Entities (FRS 102) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2024 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the directors have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The other information comprises the information included in the report and accounts, other than the accounts and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Khidmat Centres
Independent auditor's report
to the members of Khidmat Centres

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

smunir

.....
Mr S Munir FCCA
(Senior Statutory Auditor)
for and on behalf of
Adam & Co Accountancy Limited
Statutory Auditors

First Floor
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

Date: 19/01/2025

Khidmat Centres
Statement of Financial Activities
for the year ended 31 March 2024

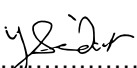
	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
	£	£	£	£
Income resources				
<i>Income and resources from generated funds</i>				
Total Grants, Legacies & Donations Received	146,210	354,929	501,139	395,737
<i>Other incoming resources</i>				
Other income	-	-	-	-
Bank interest	-	-	-	-
Total incoming resources	<u>146,210</u>	<u>354,929</u>	<u>501,139</u>	<u>395,737</u>
cost of generating funds				
Fundraising trading - cost of goods and other costs	-	-	-	-
Cost of charitable activities	237,898	244,358	482,256	413,807
Governance costs	1,864	-	1,864	1,785
Total resources expended	<u>239,762</u>	<u>244,358</u>	<u>484,120</u>	<u>415,592</u>
Net outgoing resources before transfers between funds	<u>(93,552)</u>	<u>110,571</u>	<u>17,019</u>	<u>(19,855)</u>
Gross transfers between funds	-	-	-	-
Net outgoing resources before Other recognised gains and losses	<u>(93,552)</u>	<u>110,571</u>	<u>17,019</u>	<u>(19,855)</u>
Other recognised gains and losses	-	-	-	-
Net movement in funds for the year	<u>(93,552)</u>	<u>110,571</u>	<u>17,019</u>	<u>(19,855)</u>
Net fixed assets carried forward	409,206	-	409,206	409,206
Net current assets carried forward	26,785	110,571	137,356	120,337
Total carried forward (including fixed assets)	<u>435,991</u>	<u>110,571</u>	<u>546,562</u>	<u>529,543</u>

Khidmat Centres
Balance sheet
as at 31 March 2024

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Tangible assets				
Total fixed assets	<u>409,206</u>	<u>-</u>	<u>409,206</u>	<u>409,206</u>
Current assets				
Debtors and prepayments	55,204	96,609	151,813	42,500
Cash at bank and in hand	<u>21,345</u>	<u>9,405</u>	<u>30,750</u>	<u>92,039</u>
Total current assets	<u>76,549</u>	<u>106,014</u>	<u>182,563</u>	<u>134,539</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	<u>(43,597)</u>	<u>(1,610)</u>	<u>(45,207)</u>	<u>(14,202)</u>
Total current liabilities	<u>(43,597)</u>	<u>(1,610)</u>	<u>(45,207)</u>	<u>(14,202)</u>
Net current assets / (liabilities)	<u>32,952</u>	<u>104,404</u>	<u>137,356</u>	<u>120,337</u>
Total assets less current liabilities	<u>442,158</u>	<u>104,404</u>	<u>546,562</u>	<u>529,543</u>
Creditors: amounts falling due after one year	-	-	-	-
Net assets	<u>442,158</u>	<u>104,404</u>	<u>546,562</u>	<u>529,543</u>
Capital and reserves account				
Capital (fixed assets)	409,206	-	409,206	409,206
Restricted funds	-	110,571	110,571	8,000
Designated funds	-	-	-	-
Unrestricted funds	<u>26,785</u>	<u>-</u>	<u>26,785</u>	<u>112,337</u>
	<u>435,991</u>	<u>110,571</u>	<u>546,562</u>	<u>529,543</u>

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved at a meeting of the trustees and signed on their behalf by:



 Mr Y Sidat

Date: 19/01/2025

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the Financial Reporting Standard 102 for Smaller Entities, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities Act 2011 and the Companies Act 2006, and include the results of the charity's operations which are described in the Director/ Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards. The specific Financial Reporting Standards 102 have been followed.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern

Income

Donations and legacies are accounted for when received by the charity. Other income is accounted for on an accruals basis as far as is prudent to do so.

Grants

Revenue grants are recognised in the Statement of Financial Activities on receipt, subject to any required conditions being met or services being provided. Capital grants are recognised on receipt in the Statement of Financial Activities. This policy has been adopted to give a true and fair view as recommended by the SORP.

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Depreciation

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	Nil %
Office equipment	20% straight line

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2024

1 Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

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

Designated funds

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus/ Deficit for the financial year

	2024	2023
	£	£
<u>This is stated after crediting:</u>		
Revenue turnover from ordinary activities	<u>501,139</u>	<u>395,737</u>
<u>and after charging:</u>		
Depreciation of owned fixed assets	-	-
Auditors' and accountants remuneration	<u>1,864</u>	<u>1,785</u>

4 Statement that no expenses were paid to trustees or connected persons.

No expenses were paid to trustees or persons connected with them.

5 Staff Costs and Emoluments

	2024	2023
	£	£
Gross Salaries	261,363	254,077
Employer's National Insurance	<u>12,878</u>	<u>15,550</u>
	<u>274,241</u>	<u>269,627</u>

There were no fees or other remuneration paid to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

Total number of staff full time and part time	<u>21</u>	<u>19</u>
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6 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2024

7 Tangible fixed assets

	Office Equipment £	Freehold Land and Buildings £	Total £
Asset cost, valuation or revalued amount			
At 1 April 2023	-	409,206	409,206
Additions	-	-	-
At 31 March 2024	<u>-</u>	<u>409,206</u>	<u>409,206</u>
Accumulated depreciation			
At 1 April 2023	-	-	-
Charge for the year	-	-	-
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 March 2024	<u>-</u>	<u>409,206</u>	<u>409,206</u>
At 31 March 2023	<u>-</u>	<u>409,206</u>	<u>409,206</u>

This value is based on the buildings only because the land is owned by the local council. The trustees believe that the market value of the building is greater than cost and therefore have a policy of not to depreciate buildings.

IT Equipment and furniture are written off through the profit and loss 100% and therefore the charity does not include such items on the balance sheet.

8 Debtors

	2024 £	2023 £
Trade debtors and prepayments	137,673	42,500
Accrued income	14,140	-
	<u>151,813</u>	<u>42,500</u>

9 Creditors due within one year

	2024 £	2023 £
Trade creditors	20,982	6,503
Accrued expenses	3,177	1,785
Other creditors	21,048	5,914
	<u>45,207</u>	<u>14,202</u>

10 Analysis of the Net Movement in Funds

	2024 £	2023 £
Net movement in funds from Statement of Financial Activities	17,019	(19,855)
Net movement in funds available for current period	<u>17,019</u>	<u>(19,855)</u>
Fixed assets balance for the period	409,206	409,206
Current assets after current liabilities balance for the period	<u>137,356</u>	<u>120,337</u>
	<u>546,562</u>	<u>529,543</u>

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2024

11 Share Capital

The charity was incorporated under the Companies Act and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

12 Schedule to the Statement of Financial Activities

Please see next page for analysis of unrestricted and restricted income and expenditure. to comply with Charities Act 2011 and SORP.

13 Ultimate Control and Related Parties

The directors/ trustees are the ultimate controlling parties by virtue of charity's constitution. There were no related parties.

14 Going Concern

The directors/trustees expect the charity to continue trading for the next 12 months from the date of signing.

15 The registered office is located at:

36 Spencer Road
Bradford
BD7 2EU

16 The audit report is unqualified.

Senior statutory auditor:	Mr S Munir (FCCA)
Firm:	Adam & Co Accountancy Ltd

Khidmat Centres
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Prior Period Total Funds 2023 £
Income				
<u>Incoming Resources</u>				
Local Community Support Grant (LCSG)	38,239	-	38,239	20,999
Halal Food Project	16,926	-	16,926	10,565
DWP (MWIP)	-	6,751	6,751	49,504
QED	-	15,414	15,414	28,535
Barrow Cadbury (MWIP)	-	28,714	28,714	12,000
Bradford Dementia Hub	-	31,636	31,636	
Learning Disability Project	-	151,999	151,999	167,339
Lloyds Bank Foundation (MWIP)	-	-	-	35,254
Northern Gas Networks	-	96,609	96,609	
Room / Hall Hire	73,970	-	73,970	63,702
Other income	17,075	23,806	40,881	7,839
Total Grants, Legacies & Donations Received	146,210	354,929	501,139	395,737
Expenditure				
<u>Direct support costs of charity</u>				
Gross wages and salaries	127,756	91,205	218,961	214,635
Employers' NI/ PAYE/ pension contributions	7,984	4,894	12,878	15,550
Travel, motoring and subsistence	4,357	8,091	12,448	8,905
Marketing, promotion of services	-	-	1,140	9,115
Total support costs of charity	138,957	104,190	243,147	248,205
<u>Management and administration costs</u>				
<u>Staff costs</u>				
Salaries - Administrative staff	14,841	27,561	42,402	39,442
Book-keeping and Administrative support	1,362	-	1,362	3,222
	16,203	27,561	43,764	42,664
<u>Other employee costs</u>				
Training and welfare	247	-	247	546
	247	-	247	546
<u>Premises Costs</u>				
Rates, water and service charges	7,085		7,085	3,719
Lettings	-		-	-
Insurance	17,475	-	17,475	15,405
Light and heat	10,829	20,110	30,939	23,697
Cleaning and waste services	7,007	-	7,007	2,164
Premises repairs and renewals	4,756	8,833	13,589	16,127
Security Costs	-	-	-	-
	47,152	28,943	76,095	61,112

Continued to next page.....

Khidmat Centres
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

General administrative expenses:

Telephone and internet	9,482	-	9,482	6,940
Stationery, printing and postage	2,570	4,773	7,343	4,401
Subscriptions	5,045	-	5,045	2,396
Equipment hire/ leasing	-	-	-	1,280
Computers and software	2,780	5,163	7,943	3,745
Bank charges	386	-	386	473
Sundry expenses	280	-	280	815
	<u>20,543</u>	<u>9,936</u>	<u>30,479</u>	<u>20,050</u>

Professional fees

Legal and professional fees	5,691	-	5,691	4,763
Consultancy fees	4,034	50,012	54,046	8,580
	<u>9,725</u>	<u>50,012</u>	<u>59,737</u>	<u>13,343</u>

Other support costs

Day care, LDP and other projects	5,071	23,716	28,787	27,887
Other project costs	-	-	-	-
	<u>5,071</u>	<u>23,716</u>	<u>28,787</u>	<u>27,887</u>

Total administration costs of charity

	<u>98,941</u>	<u>140,168</u>	<u>239,109</u>	<u>165,602</u>
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Total Support costs

	<u>237,898</u>	<u>244,358</u>	<u>482,256</u>	<u>413,807</u>
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Governance costs, not direct management functions inherent in generating funds, service delivery and programme or project work

Auditors and accountants remuneration	1,864	-	1,864	1,785
Other governance costs	-	-	-	-
Total governance costs	<u>1,864</u>	<u>-</u>	<u>1,864</u>	<u>1,785</u>

Net Surplus/ (deficit) for the year

	<u>(93,552)</u>	<u>110,571</u>	<u>17,019</u>	<u>(19,855)</u>
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KHIDMAT CENTRES

England & Wales - Charity number 1107723

Accounts

A Company limited by guarantee, Number 05137118

Registered Charity Number 1107723

Khidmat Centres

Annual Report and Financial Statements

For the year ended

31 March 2023

**Khidmat Centres
Report and accounts
for the year ended 31 March 2023**

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Independent Auditor's report	3-4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7-10
Schedule to the Statement of Financial Activities	11-12

Khidmat Centres
Charity and Company Information

Trustees/Directors	Sher Azam MBE Yusoof Mohammed Sidat Liaqat Hussain Khadim Hussain Javed Ashraf
Secretary	Yusoof Mohammed Sidat
Auditors	Adam & Co Accountancy Limited Chartered Certified Accountants First Floor, 1 Edmund Street Bradford West Yorkshire BD5 0BH
Bankers	UBL Unit 4, Cheetham Hill Shop, Centre 40 Bury Old Road Manchester M8 5EL Lloyds Bank Blackheath London Blackheath London SE3 9LH
Registered office	36 Spencer Road Bradford West Yorkshrie BD7 2EU
Charity number	1107723 Registered as a charity on 20 January 2005
Company number	05137118 Incorporated in England & Wales on 25 May 2004

Khidmat Centres
Statement of Directors/ Trustees' Responsibilities
for the year ended 31 March 2023

The directors/ trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors/trustees to prepare accounts for each financial year. Under that law the directors/trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors/trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors/trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors/trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors/trustees are also responsible for the contents of the directors/trustees report, and the responsibility of the auditor in relation to the directors/trustees report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Disclosure of information to auditors


Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of directors/trustees on 31/03/24


.....
Mr Y Sidat
Director and Trustee

Khidmat Centres
Independent auditor's report
to the members of Khidmat Centres

We have audited the financial statements of Khidmat Centres for the year ended 31 March 2023 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Total Recognised Gains and Losses and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard For Smaller Entities (FRS 102) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the directors have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The other information comprises the information included in the report and accounts, other than the accounts and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Khidmat Centres
Independent auditor's report
to the members of Khidmat Centres

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors


As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.


.....
Mr S Munir FCCA
(Senior Statutory Auditor)
for and on behalf of
Adam & Co Accountancy Limited
Statutory Auditors

First Floor
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

Date: 31/03/24

Khidmat Centres
Statement of Financial Activities
for the year ended 31 March 2023

	Notes	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Income resources					
<i>Income and resources from generated funds</i>					
Total Grants, Legacies & Donations Received	1	298,979	96,758	395,737	397,642
<i>Other incoming resources</i>					
Other income		-	-	-	-
Bank interest		-	-	-	-
Total incoming resources		<u>298,979</u>	<u>96,758</u>	<u>395,737</u>	<u>397,642</u>
cost of generating funds					
Fundraising trading - cost of goods and other costs			-	-	-
Cost of charitable activities		325,049	88,758	413,807	391,062
Governance costs		1,785	-	1,785	1,550
Total resources expended		<u>326,834</u>	<u>88,758</u>	<u>415,592</u>	<u>392,612</u>
Net outgoing resources before transfers between funds		<u>(27,855)</u>	<u>8,000</u>	<u>(19,855)</u>	<u>5,030</u>
Gross transfers between funds		-	-	-	-
Net outgoing resources before Other recognised gains and losses		<u>(27,855)</u>	<u>8,000</u>	<u>(19,855)</u>	<u>5,030</u>
Other recognised gains and losses		-	-	-	-
Net movement in funds for the year		<u>(27,855)</u>	<u>8,000</u>	<u>(19,855)</u>	<u>5,030</u>
Net fixed assets carried forward	7	409,206	-	409,206	409,206
Net current assets carried forward	8 & 9	112,337	8,000	120,337	141,772
Total carried forward (including fixed assets)		<u>521,543</u>	<u>8,000</u>	<u>529,543</u>	<u>550,978</u>

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet as required by the said statement.

All activities derive from continuing operations.

Please see schedule to statement of financial activities for the analysis of income and expenditure.

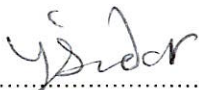
The notes from page 9 form an integral part of these accounts.


**Khidmat Centres
Balance sheet
as at 31 March 2023**

	Notes	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Tangible assets					
Total fixed assets	7	409,206	-	409,206	409,206
Current assets					
Debtors and prepayments	8	42,500	-	42,500	61,098
Cash at bank and in hand		84,039	8,000	92,039	116,578
Total current assets		126,539	8,000	134,539	177,676
Current liabilities: amounts falling due within one year					
Creditors and accruals	9	(14,202)	-	(14,202)	(35,904)
Total current liabilities		(14,202)	-	(14,202)	(35,904)
Net current assets / (liabilities)		112,337	8,000	120,337	141,772
Total assets less current liabilities		521,543	8,000	529,543	550,978
Creditors: amounts falling due after one year		-	-	-	-
Net assets		521,543	8,000	529,543	550,978
Capital and reserves account					
Capital (fixed assets)		409,206	-	409,206	409,206
Restricted funds	10	-	8,000	8,000	-
Designated funds		-	-	-	-
Unrestricted funds	10	112,337	-	112,337	141,772
		521,543	8,000	529,543	550,978

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved at a meeting of the trustees and signed on their behalf by:


.....
Mr Y Sidat

Date: 
.....

**Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2023**

1 Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the Financial Reporting Standard 102 for Smaller Entities, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities Act 2011 and the Companies Act 2006, and include the results of the charity's operations which are described in the Director/ Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards. The specific Financial Reporting Standards 102 have been followed.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern

Income

Donations and legacies are accounted for when received by the charity. Other income is accounted for on an accruals basis as far as is prudent to do so.

Grants

Revenue grants are recognised in the Statement of Financial Activities on receipt, subject to any required conditions being met or services being provided. Capital grants are recognised on receipt in the Statement of Financial Activities. This policy has been adopted to give a true and fair view as recommended by the SORP.

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Depreciation

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	Nil %
Office equipment	20% straight line

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2023

1 Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

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

Designated funds

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus/ Deficit for the financial year

	2023	2022
	£	£
<u>This is stated after crediting:</u>		
Revenue turnover from ordinary activities	<u>395,737</u>	<u>397,642</u>
<u>and after charging:</u>		
Depreciation of owned fixed assets	-	-
Auditors' and accountants remuneration	<u>1,785</u>	<u>1,550</u>

4 Statement that no expenses were paid to trustees or connected persons.

No expenses were paid to trustees or persons connected with them.

5 Staff Costs and Emoluments

	2023	2022
	£	£
Gross Salaries	254,077	249,752
Employer's National Insurance	<u>15,550</u>	<u>12,640</u>
	<u>269,627</u>	<u>262,392</u>

There were no fees or other remuneration paid to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

Total number of staff full time and part time	<u>19</u>	<u>26</u>
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6 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2023

7 Tangible fixed assets

	Office Equipment £	Freehold Land and Buildings £	Total £
Asset cost, valuation or revalued amount			
At 1 April 2022	-	409,206	409,206
Additions	-	-	-
At 31 March 2023	<u>-</u>	<u>409,206</u>	<u>409,206</u>
Accumulated depreciation			
At 1 April 2022	-	-	-
Charge for the year	-	-	-
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 March 2023	<u>-</u>	<u>409,206</u>	<u>409,206</u>
At 31 March 2022	<u>-</u>	<u>409,206</u>	<u>409,206</u>

This value is based on the buildings only because the land is owned by the local council. The trustees believe that the market value of the building is greater than cost and therefore have a policy of not to depreciate buildings.

IT Equipment and furniture are written off through the profit and loss 100% and therefore the charity does not include such items on the balance sheet.

8 Debtors

	2023 £	2022 £
Trade debtors and prepayments	42,500	51,941
Accrued income	-	9,157
	<u>42,500</u>	<u>61,098</u>

9 Creditors due within one year

	2023 £	2022 £
Trade creditors	6,503	11,856
Accrued expenses (accounts and audit)	1,785	1,550
Other creditors	5,914	22,498
	<u>14,202</u>	<u>35,904</u>

10 Analysis of the Net Movement in Funds

	2023 £	2022 £
Net movement in funds from Statement of Financial Activities	(19,855)	5,030
Net movement in funds available for current period	<u>(19,855)</u>	<u>5,030</u>
Fixed assets balance for the period	409,206	409,206
Current assets after current liabilities balance for the period	<u>120,337</u>	<u>141,772</u>
	<u>529,543</u>	<u>550,978</u>

**Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2023**

11 Share Capital

The charity was incorporated under the Companies Act and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

12 Schedule to the Statement of Financial Activities

Please see next page for analysis of unrestricted and restricted income and expenditure. to comply with Charities Act 2011 and SORP.

13 Ultimate Control and Related Parties

The directors/ trustees are the ultimate controlling parties by virtue of charity's constitution. There were no related parties.

14 Going Concern

The directors/trustees expect the charity to continue trading for the next 12 months from the date of signing.

15 The registered office is located at:

36 Spencer Road
Bradford
BD7 2EU

16 The audit report is unqualified.

Senior statutory auditor: Mr S Munir (FCCA)
Firm: Adam & Co Accountancy Ltd

Khidmat Centres
Schedule to the Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior Period Total Funds 2022 £
Income				
<u>Incoming Resources</u>				
Day Care	20,999	-	20,999	23,924
Halal Food Project	10,565	-	10,565	11,834
Grant	-	-	-	15,000
DWP	-	49,504	49,504	45,884
QED	28,535	-	28,535	23,613
Barrow Cadbury	-	12,000	12,000	-
Learning Disability Project (LDP)	167,339	-	167,339	167,399
Lloyds Bank Foundation	-	35,254	35,254	33,664
Room / Hall Hire	63,702	-	63,702	64,710
Other income	7,839	-	7,839	11,614
Total Grants, Legacies & Donations Received	298,979	96,758	395,737	397,642
Expenditure				
<u>Direct support costs of charity</u>				
Gross wages and salaries	135,140	79,495	214,635	203,942
Employers' NI/ PAYE/ pension contributions	11,541	4,009	15,550	12,640
Travel, motoring and subsistence	8,905	-	8,905	6,134
Marketing, promotion of services	9,115	-	9,115	3,960
Total support costs of charity	164,701	83,504	248,205	226,676
<u>Management and administration costs</u>				
<u>Staff costs</u>				
Salaries - Administrative staff	39,442	-	39,442	45,810
Book-keeping and Administrative support	3,222	-	3,222	240
	42,664	-	42,664	46,050
<u>Other employee costs</u>				
Training and welfare	546	-	546	2,009
	546	-	546	2,009
<u>Premises Costs</u>				
Rates, water and service charges	3,719	-	3,719	4,383
Lettings	-	-	-	-
Insurance	15,405	-	15,405	10,958
Light and heat	23,697	-	23,697	23,079
Cleaning and waste services	2,164	-	2,164	2,704
Premises repairs and renewals	16,127	-	16,127	11,747
Security Costs	-	-	-	-
	61,112	-	61,112	52,871

Continued to next page.....

Khidmat Centres
Schedule to the Statement of Financial Activities
for the year ended 31 March 2023

General administrative expenses:

Telephone and internet	6,940	-	6,940	7,661
Stationery, printing and postage	4,401	-	4,401	5,088
Subscriptions	2,396	-	2,396	3,025
Equipment hire/ leasing	1,280	-	1,280	1,215
Computers and software	3,745	-	3,745	4,481
Bank charges	473	-	473	264
Sundry expenses	815	-	815	1,070
	<u>20,050</u>	-	<u>20,050</u>	<u>22,804</u>

Professional fees

Legal and solicitors fees	4,763	-	4,763	10,419
Consultancy fees	8,580	-	8,580	10,570
	<u>13,343</u>	-	<u>13,343</u>	<u>20,989</u>

Other support costs

Day care, LDP and other projects	22,633	5,254	27,887	19,663
Other project costs	-	-	-	-
	<u>22,633</u>	<u>5,254</u>	<u>27,887</u>	<u>19,663</u>

Total administration costs of charity

	<u>160,348</u>	<u>5,254</u>	<u>165,602</u>	<u>164,386</u>
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Total Support costs

	<u>325,049</u>	<u>88,758</u>	<u>413,807</u>	<u>391,062</u>
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Governance costs, not direct management functions inherent in generating funds, service delivery and programme or project work

Auditors and accountants remuneration	1,785	-	1,785	1,550
Other governance costs	-	-	-	-
Total governance costs	<u>1,785</u>	-	<u>1,785</u>	<u>1,550</u>

Net Surplus/ (deficit) for the year

	<u>(27,855)</u>	<u>8,000</u>	<u>(19,855)</u>	<u>5,030</u>
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KHIDMAT CENTRES

England & Wales - Charity number 1107723

Accounts

A Company limited by guarantee, Number 05137118

Registered Charity Number 1107723

Khidmat Centres

Annual Report and Financial Statements

For the year ended

31 March 2022

**Khidmat Centres
Report and accounts
for the year ended 31 March 2022**

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Statement of financial activities	5
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Notes to the accounts	7-10
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Khidmat Centres
Charity and Company Information

Trustees/Directors	Sher Azam MBE Yousoof Mohammed Sidat Liaqat Hussain Khadim Hussain Javed Ashraf
Secretary	Yousoof Mohammed Sidat
Auditors	Adam & Co Accountancy Limited Chartered Certified Accountants First Floor, 1 Edmund Street Bradford West Yorkshire BD5 0BH
Bankers	UBL Unit 4, Cheetham Hill Shop, Centre 40 Bury Old Road Manchester M8 5EL Lloyds Bank Blackheath London Blackheath London SE3 9LH
Registered office	36 Spencer Road Bradford West Yorkshrie BD7 2EU
Charity number	1107723 Registered as a charity on 20 January 2005
Company number	05137118 Incorporated in England & Wales on 25 May 2004

Khidmat Centres
Statement of Directors/ Trustees' Responsibilities
for the year ended 31 March 2022

The directors/ trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors/trustees to prepare accounts for each financial year. Under that law the directors/trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors/trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors/trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors/trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors/trustees are also responsible for the contents of the directors/trustees report, and the responsibility of the auditor in relation to the directors/trustees report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Disclosure of information to auditors

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of directors/trustees on

.....
Mr Sher Azam MBE
Director and Trustee

Khidmat Centres
Independent auditor's report
to the members of Khidmat Centres

We have audited the financial statements of Khidmat Centres for the year ended 31 March 2022 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Total Recognised Gains and Losses and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard For Smaller Entities (FRS 102) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the directors have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The other information comprises the information included in the report and accounts, other than the accounts and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Khidmat Centres
Independent auditor's report
to the members of Khidmat Centres

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

.....
Mr S Munir FCCA
(Senior Statutory Auditor)
for and on behalf of
Adam & Co Accountancy Limited
Statutory Auditors

First Floor
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

Date:

Khidmat Centres
Statement of Financial Activities
for the year ended 31 March 2022

		2022	2022	2022	2021
	Notes	Unrestricted	Restricted	Total	Total
		£	£	£	£
Income resources					
<i>Income and resources from generated funds</i>					
Total Grants, Legacies & Donations Received	1	397,642	-	397,642	326,732
<i>Other incoming resources</i>					
Other income		-	-	-	-
Bank interest		-	-	-	-
Total incoming resources		<u>397,642</u>	<u>-</u>	<u>397,642</u>	<u>326,732</u>
cost of generating funds					
Fundraising trading - cost of goods and other costs			-	-	-
Cost of charitable activities		391,062	-	391,062	304,684
Governance costs		1,550	-	1,550	1,435
Total resources expended		<u>392,612</u>	<u>-</u>	<u>392,612</u>	<u>306,119</u>
Net outgoing resources before transfers between funds		<u>5,030</u>	<u>-</u>	<u>5,030</u>	<u>20,613</u>
Gross transfers between funds		-	-	-	-
Net outgoing resources before Other recognised gains and losses		<u>5,030</u>	<u>-</u>	<u>5,030</u>	<u>20,613</u>
Other recognised gains and losses		-	-	-	-
Net movement in funds for the year		<u>5,030</u>	<u>-</u>	<u>5,030</u>	<u>20,613</u>
Net fixed assets carried forward	7	409,206	-	409,206	409,206
Net current assets carried forward	8 & 9	141,772	-	141,772	136,742
Total carried forward (including fixed assets)		<u>550,978</u>	<u>-</u>	<u>550,978</u>	<u>545,948</u>

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet as required by the said statement.

All activities derive from continuing operations.

Please see schedule to statement of financial activities for the analysis of income and expenditure.

The notes from page 9 form an integral part of these accounts.

**Khidmat Centres
Balance sheet
as at 31 March 2022**

	Notes	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Tangible assets					
Total fixed assets	7	409,206	-	409,206	409,206
Current assets					
Debtors and prepayments	8	61,098	-	61,098	3,445
Cash at bank and in hand		116,578	-	116,578	139,328
Total current assets		177,676	-	177,676	142,773
Current liabilities: amounts falling due within one year					
Creditors and accruals	9	(35,904)	-	(35,904)	(6,031)
Total current liabilities		(35,904)	-	(35,904)	(6,031)
Net current assets / (liabilities)		141,772	-	141,772	136,742
Total assets less current liabilities		550,978	-	550,978	545,948
Creditors: amounts falling due after one year		-	-	-	-
Net assets		550,978	-	550,978	545,948
Capital and reserves account					
Capital (fixed assets)		409,206	-	409,206	409,206
Restricted funds	10	-	-	-	32,620
Designated funds		-	-	-	-
Unrestricted funds	10	141,772	-	141,772	104,122
		550,978	-	550,978	545,948

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved at a meeting of the trustees and signed on their behalf by:

.....
Mr Sher Azam MBE

Date:

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the Financial Reporting Standard 102 for Smaller Entities, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities Act 2011 and the Companies Act 2006, and include the results of the charity's operations which are described in the Director/ Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards. The specific Financial Reporting Standards 102 have been followed.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern

Income

Donations and legacies are accounted for when received by the charity. Other income is accounted for on an accruals basis as far as is prudent to do so.

Grants

Revenue grants are recognised in the Statement of Financial Activities on receipt, subject to any required conditions being met or services being provided. Capital grants are recognised on receipt in the Statement of Financial Activities. This policy has been adopted to give a true and fair view as recommended by the SORP.

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Depreciation

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	Nil %
Office equipment	20% straight line

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2022

1 Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

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

Designated funds

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus/ Deficit for the financial year

	2022	2021
	£	£
<u>This is stated after crediting:</u>		
Revenue turnover from ordinary activities	<u>397,642</u>	<u>326,732</u>
<u>and after charging:</u>		
Depreciation of owned fixed assets	-	-
Auditors' and accountants remuneration	<u>1,550</u>	<u>1,435</u>

4 Statement that no expenses were paid to trustees or connected persons.

No expenses were paid to trustees or persons connected with them.

5 Staff Costs and Emoluments

	2022	2021
	£	£
Gross Salaries	249,752	211,075
Employer's National Insurance	<u>12,640</u>	<u>12,780</u>
	<u>262,392</u>	<u>223,855</u>

There were no fees or other remuneration paid to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

Total number of staff full time and part time	<u>29</u>	<u>26</u>
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6 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2022

7 Tangible fixed assets

	Office Equipment £	Freehold Land and Buildings £	Total £
Asset cost, valuation or revalued amount			
At 1 April 2020	-	409,206	409,206
Additions	-	-	-
At 31 March 2021	<u>-</u>	<u>409,206</u>	<u>409,206</u>
Accumulated depreciation			
At 1 April 2020	-	-	-
Charge for the year	-	-	-
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 March 2021	<u>-</u>	<u>409,206</u>	<u>409,206</u>
At 31 March 2020	<u>-</u>	<u>409,206</u>	<u>409,206</u>

This value is based on the buildings only because the land is owned by the local council. The trustees believe that the market value of the building is greater than cost and therefore have a policy of not to depreciate buildings.

IT Equipment and furniture are written off through the profit and loss 100% and therefore the charity does not include such items on the balance sheet.

8 Debtors

	2022 £	2021 £
Trade debtors and prepayments	51,941	3,445
Accrued income	9,157	-
	<u>61,098</u>	<u>3,445</u>

9 Creditors due within one year

	2022 £	2021 £
Trade creditors	11,856	1,869
Accrued expenses (accounts and audit)	1,550	1,435
Other creditors	22,498	2,727
	<u>35,904</u>	<u>6,031</u>

10 Analysis of the Net Movement in Funds

	2022 £	2021 £
Net movement in funds from Statement of Financial Activities	5,030	20,613
Net movement in funds available for current period	<u>5,030</u>	<u>20,613</u>
Fixed assets balance for the period	409,206	409,206
Current assets after current liabilities balance for the period	<u>141,772</u>	<u>136,742</u>
	<u>550,978</u>	<u>545,948</u>

**Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2022**

11 Share Capital

The charity was incorporated under the Companies Act and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

12 Schedule to the Statement of Financial Activities

Please see next page for analysis of unrestricted and restricted income and expenditure. to comply with Charities Act 2011 and SORP.

13 Ultimate Control and Related Parties

The directors/ trustees are the ultimate controlling parties by virtue of charity's constitution. There were no related parties.

14 Going Concern

The directors/trustees expect the charity to continue trading for the next 12 months from the date of signing.

15 The registered office is located at:

36 Spencer Road
Bradford
BD7 2EU

16 The audit report is unqualified.

Senior statutory auditor:	Mr S Munir (FCCA)
Firm:	Adam & Co Accountancy Ltd

Khidmat Centres
Schedule to the Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior Period Total Funds 2021 £
Income				
<u>Incoming Resources</u>				
Day Care	23,924	-	23,924	24,740
Halal Food Project	11,834	-	11,834	4,093
Grant	15,000	-	15,000	35,000
MWIP / Penny Appeal	45,884	-	45,884	10,880
MHA		-	-	7,030
QED	23,613		23,613	19,303
HF Trust		-	-	17,000
Learning Disability Project (LDP)	167,399		167,399	148,988
Lloyds Bank Foundation	33,664		33,664	33,004
Room / Hall Hire	64,710	-	64,710	10,746
Other income	11,614	-	11,614	15,948
Total Grants, Legacies & Donations Received	397,642	-	397,642	326,732
Expenditure				
<u>Direct support costs of charity</u>				
Gross wages and salaries	203,942		203,942	192,021
Employers' NI/ PAYE/ pension contributions	12,640		12,640	12,780
Travel, motoring and subsistence	6,134	-	6,134	4,238
Marketing, promotion of services	3,960	-	3,960	-
Total support costs of charity	226,676	-	226,676	209,039
<u>Management and administration costs</u>				
<u>Staff costs</u>				
Salaries - Administrative staff	45,810	-	45,810	19,054
Book-keeping and Administrative support	240	-	240	4,745
	46,050	-	46,050	23,799
<u>Other employee costs</u>				
Training and welfare	2,009	-	2,009	-
	2,009	-	2,009	-
<u>Premises Costs</u>				
Rates, water and service charges	4,383	-	4,383	2,352
Lettings		-	-	200
Insurance	10,958	-	10,958	8,574
Light and heat	23,079	-	23,079	20,296
Cleaning and waste services	2,704	-	2,704	1,061
Premises repairs and renewals	11,747	-	11,747	10,854
Security Costs		-	-	870
	52,871	-	52,871	44,207

Continued to next page.....

Khidmat Centres
Schedule to the Statement of Financial Activities
for the year ended 31 March 2022

General administrative expenses:

Telephone and internet	7,661	-	7,661	4,565
Stationery, printing and postage	5,088	-	5,088	5,586
Subscriptions	3,025	-	3,025	2,619
Equipment hire/ leasing	1,215	-	1,215	5,657
Computers and software	4,481	-	4,481	235
Bank charges	264	-	264	-
Sundry expenses	1,070	-	1,070	-
	<u>22,804</u>	-	<u>22,804</u>	<u>18,662</u>

Professional fees

Legal and solicitors fees	10,419	-	10,419	1,440
Consultancy fees	10,570	-	10,570	-
	<u>20,989</u>	-	<u>20,989</u>	<u>1,440</u>

Other support costs

Day care and LDP projects	19,663	-	19,663	7,537
Events	-	-	-	-
	<u>19,663</u>	-	<u>19,663</u>	<u>7,537</u>

Total administration costs of charity

	<u>164,386</u>	-	<u>164,386</u>	<u>95,645</u>
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Total Support costs

	<u>391,062</u>	-	<u>391,062</u>	<u>304,684</u>
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Governance costs, not direct management functions inherent in generating funds, service delivery and programme or project work

Auditors and accountants remuneration	1,550	-	1,550	1,435
Other governance costs	-	-	-	-
Total governance costs	<u>1,550</u>	-	<u>1,550</u>	<u>1,435</u>

Net Surplus/ (deficit) for the year

	<u>5,030</u>	-	<u>5,030</u>	<u>20,613</u>
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KHIDMAT CENTRES

England & Wales - Charity number 1107723

Accounts

Annual Report 2020/21



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36, Spencer Road
Bradford
BD7 2EU

01274- 521792

info@khidmat.org.uk

www.khidmat.org.uk

Khidmat Centres
Ryan Street
Bradford
BD5 7AS

Chairperson's foreword:

I was requested to take over the role of Khidmat Centres' Chairperson when Sher Azam, the Chairperson of the organisation from its inception decided to retire from the role for work and personal commitments.

Sher Azam had been a steady hand in guiding the Khidmat Centres to become one of the most commendable BAME organisations in the city with a wide ranging facilities and services portfolio. When I was asked to take over reins from him, I felt it was a difficult act to follow. But encouraged by my fellow directors, some of them more senior than me, I reluctantly agreed to take the responsibility.

The entire of the 20/21 was the COVID-19 shut down period which required suspension of almost direct facilities and services with our team of staff and volunteers required to work from home and where practicable to provide essential support whilst observing full compliance of the health safety advice from the government. It was a difficult and challenging situation but our staff and volunteers went beyond their duty of call to reach out to those needing most support. This entailed providing food parcels, cooked food, collecting and delivering medicines and helping with shopping. The staff also maintained regular contact with their regular service users and families to check on their well-being and where necessary to provide support.

General Manager decided to part to part company with us for personal and family reasons. Originally, he wanted to leave the organisation by January 2021 but kindly agreed to stay on to see the organisation through the COVID-19 and help to facilitate the recruitment of the new General Manager. Ishtiaq Ahmed was with the organisation for over 14 years playing an instrumental in its development. Whilst at the same of Day Care Development Support worker at Ryan Street Khidmat Centre also retired. To lose an experienced Chairperson, the General Manager and the Day Care Development worker at the same time was a major blow but it gave us an opportunity to realign our senior delivery team. This, however, provided a fresh opportunity to realign our delivery team along with our vision for moving forward.

Accordingly, we have created a new post of the Assistant Manager whilst at the same time devolving the development of key service areas to their respective managers and their teams. This was primarily to consolidate and strengthen

each delivery area as we move forward allowing the new General Manager to focus on expansion and development. The organisation is soundly placed to take forward strides with confidence and ambition.

Sadly, one of our founding Directors, Haji Abdul Haq Pandor, passed away leaving a major gap in continuity and experience. Abdul Haq had unparalleled passion and commitment for the organisation. His absence will be greatly felt. May he be blessed and rewarded for his efforts for the betterment of the community.

May I take this opportunity to record our appreciation for our outgoing chairperson Sher Azam OBE, Ishtiaq Ahmed, our General Manager, Munir Ahmed, our Day Care Development Worker, KC Directors , all the staff and volunteers for their guidance and relentless support. Thank you

Yousuf Sidat
Chairperson

General Manager's Overview



Ishtiaq Ahmed

At the very outset I would like to record my unreserved appreciation for beyond the call of duty support for me personally and the work of the organisation throughout the most difficult, mentally taxing and challenging Covid-19 pandemic year. The staff and the many volunteers of KC have been absolutely first class in their resilience and passion to reach out to the most vulnerable and needy in very difficult circumstances. I am truly grateful for their unflinching support and effort. Thank you.

Throughout the year because of the COVID-19 shut down, much of our direct in-house delivery was suspended, in compliance of the government guidelines to stay home, protect NHS and save lives. Whilst adhering to the government guidelines, we couldn't totally cut ourselves off from individuals and families, often most vulnerable and needy, who rely heavily on our support. This meant thinking and working 'out of the box'. Our staff and volunteers responded magnificently.

Throughout COVID-19, our team of volunteers, provided:

- food packages, sanitary items, and cooked food.
- During the month of Ramadhan, KC provided Iftaari to elderly living alone, refugees and asylum families and other families experiencing poverty.
- We provided basic day care support for some of LDP service users and their carers.
- Regular contact on phone contact with our elderly service users
- Help with shopping, medical collection arranging appointment and online support.

We have used the COVID-19 period to upgrade and improve our buildings and facilities at both centres. Also, to make both centres Covid-19 safe, we commissioned robust COVID-19 risks assessment and implemented necessary recommended advice.

Despite the challenges and difficulties posed by COVID-19, we have consolidated and strengthen various aspects of our project delivery by bringing in new projects with additional resources particularly for our criminal justice

rehabilitation support. This has been and continues to be our major area of growth.

Covid-19 has brought to fore acute mental health issues, particularly, amongst our young people and elderly. We have brought this in various forums and with major providers of these services to raise awareness and improve accessibility and take up support provided.

During COVID-19, we became aware of the misuse of nitrous-oxide by young people. Working in partnership with the West Yorkshire Police, Bradford Council, local community-based youth projects, and Telegraph & Argus we mounted an evidence-based campaign to highlight the harmful impact of the substance. This was picked up various members of Parliament from around the country when televised on the main tv channels and social media. The use of nitrous oxide is currently being looked at by the government.

Khidmat Centres has sponsored a COVID-19 - youth pandemic video which is being filmed and should be ready for the launch and wider sharing over next few months. The video captures the voices and the experience of young people through Covid period.

Finally, I take these opportunities to thank all Khidmat Centres staff, volunteers and the Khidmat Centres' director for the support and guidance. For the last 14 years, Khidmat Centres have given some wonderful lasting memories which I will cherish over my remaining life. Thank you all.

Manager: Day Care for people with Learning Disabilities (LDP)



Fozia Shaheen

Khidmat Centres' provision for the people with learning disabilities is highly valued by our service users and their carers. They are heavily reliant on the faith and culturally appropriate day care support that is the hallmark of the provision.

In addition to the five day a weekday care support for the people with learning disabilities, we also have developed a carers wellbeing hub which at least meets on a month basis. This provides an opportunity for the carers to network with each other, share and learn from experiences of others, and support each other. It is also an opportunity for the carers to organise a collective voice on common issues and concerns.

Covid-19 has severely impacted on our ability to provide normal in-house day - care support at the Khidmat Centres. We were only able to provide a reduced provision with proper risks assessment to a small number of service users unable to be supported at home because of the circumstances of their cares. This was done with stringent health and safety compliance in line with the government guidelines. This involved a small number of staff who were regularly tested. We also stipulated that where practicable the service users also needed to be tested prior to attending the centre. The staff and service users were provided preventative kit consisting of masks, gloves, aprons, sanitisers and temperature guns. The working areas and surfaces were properly cleaned and sanitised twice on daily basis. These measures helped us to go through the covid period without any mishap.

In addition, we continued throughout the Covid period to stay in contact with the carers and the service users to ascertain their needs in order to facilitate appropriate support. This included a range of interventions:

- Help with shopping
- Medicine collection
- Providing food parcels
- Arranging appointments.
- Providing language support.
- Facilitating liaison and communication with other providers.

- General social chat to boost moral.

The team has worked diligently and with passion. We are still very much in covid pandemic and uncertain as to what may transpire over the coming months. Covid has affected us all and certainly has taken a toll on the physical and mental health of our service users and their carers. There will be new challenges when we may eventually decide as a nation to move out of Covid. Its impact will continue to reverberate for a long time.

Sofia Buncy DL



National Lead: Muslim Women in Prison: Community re-entry support Programme (MWIP)

Our criminal justice support work with the project service users, with HMP prisons and other local, regional, and national stakeholders has achieved a national profile and significant. This provision is now acknowledged has a unique faith and culturally appropriate provision its type and a template for other providers.

Although, the Covid pandemic period has been most difficult and challenging in many ways, we were able to strengthen and expand various strands of the provision. This has enabled the provision to widen its impact and traction.

However, in a number of ways , covid directly impacted on our style and range of delivery, for example:

- Because of the locked-down we could not access prison for our regular weekly in prison surgeries.
- In many cases, although not exclusively, one to one contact with the women prison leavers was mainly online other than where the face to face to contact was deemed crucial.
- Other providers were in very much in similar situations, working remotely online which made referrals, accessing information and help and communication became problematic.

We also became aware of the families of prisoners needing additional help and support. Because of the covid lockdown prison visits were not allowed. The only contact allowed was by phone which for some families particularly for the elderly parents because of the language it became difficult navigate the system. Some single parents' families also experiencing extreme poverty and loneliness. Through our proviso were able to assist with the communication, regular liaison and contact with families and distribution of food parcels, In most difficult of circumstances our project volunteers kept going.

2020 Ramadhan and Eids was very difficult for the prisoners and their families particularly where children were involved. It heightened their sense of isolation and loneliness. There the projects we were able to organise Ramadhan packs and Eid gifts for the prisoners and their families not only for our two allocated prisons but other prisons nationally at the request of HMP prison service.

Policy impact:

We are nationally acknowledged as the sector specialist. This provides traction with the national policy makers and other stakeholders in the Ministry of Justice networks. We are regularly called upon for input at the highest level for written submissions, policy change forums and discussions, training and workshops. We continue cooperate the Sheffield Hallam and Leeds Beckett universities on a major piece of research.

The project team by its nature have been drawn into complementary pieces of work, for example:

The nitrous-oxide campaign.

During the Covid-19 period, we particularly noticed a significant increase in the use of nitrous-oxide (laughing gas). From the conversations with other youth provision providers, West Yorkshire Police, Bradford Council we came to learn that this was districtwide or perhaps a nationwide issue. With the help of Telegraph and Argus, we launched an appeal for people to provide us the evidence of the problem in their localities. This elicited a tremendous response. Ver quickly, we were able to amass sufficient evidence to mount a robust campaign through local, regional and national media. The issue was picked up by the primetime BBC breakfast which provided tractions for members of parliament and other agencies to put the issue on the government's radar. This has pushed the government to undertake the review the use of nitrous-oxide as a harmful substance.

Young and Covid:

The open spaces surrounding

Into the Mainstream (ITM): ESOL Learning Provision:



Nagina Akhter BEM

The key outcome of the ITM is supporting the Non- British and Non-European residents acquire/ improve their English language skills on route to employment and more active participation in the society. We are into the second year of a three-year programme.

The programme was developed in partnership with QED-UK that has an overarching role for coordinating and guiding the delivery to achieve desired stipulated outcomes. The actual delivery is done by the Khidmat Centres Nagina Akhter.

The delivery entails Khidmat Centres delivering twelve short courses over three years. Each course is of eight -week duration, involving six hours of learning per week. Despite Covid-19, we are well on course to successfully completing our first-year delivery of four courses in September 2020.

On we are on course for meeting our targets, covid did impact on our delivery which had to be switched from face to face to on zoom delivery. Despite some challenges and difficulties, we were able to recruit the full cohort of the students for each course.



Nazreen Begum

Day Care Opportunities for our elderly:

Unfortunately, due to the Covid all the centre-based activities for the elderly throughout 20/21 were suspended in compliance of the government guidelines. However, we did maintain a regular telephone contact with our elderly users. Many do not have IT skills or confidence to use internet facilities, so the contact had to be restricted to telephone. Even this was welcomed and highly valued particularly by elderly living alone.

For many being at the centre and to be able to take part in the activities such as swimming, walking, light exercise, events, luncheons, indoor desk games, able to watch TV etc was important in their daily routine. Not being able to do this heightened their anxiety and a sense of loneliness. It took toll on their mental and physical wellbeing. Therefore, the regular telephone contact became essential. Some were able to use the open spaces around the centre which helped them to escape the drudgery of being confined to their homes.

Some elderly living alone were supported with weekly cooked lunches and food packs.

We also ensured that our elderly were supported with to make a sense of government covid guidelines and advice regarding staying safe.

For our elderly service users covid pandemic period has been extremely taxing on their mental and physical health.

Khidmat Centres 9th **Annual Christmas Dinner**

This could not be held at the Khidmat Centre due to the Covid restrictions. However, we did distribute cooked and packed Christmas dinners to thirty elderlies living alone or with their partners. We also supplemented this with Christmas gifts to each person. The dinners were delivered to each person's doorstep by our volunteers.

We are grateful to the J.W.Young for supplying the ingredients as in the past years and MyLahore for cooking the dinner. Without their support we could not have done the dinner.

Also, we would like to record our appreciations of Mohammed Javed of Bradford Council for helping us to contact our dinner guests as well as providing support on the day.

Finally , our acknowledgment go to Khidmat Centre staff and volunteers most ably led by Sofia and Nagina.

Khidmat Centres' Sports Hall

The sports hall remained closed throughout the Covid shut down period. Therefore, all the activities were suspended. However, with a small funding from the Manningham Housing Association we were able to offer 8 weeks on zoom Zumba programme for women in which they participated from homes. Over 30 women took part making it a very successful initiative. The feedback from the women was very positive and appreciative.

On the same note we also offered online youth engagement sessions to enable young people to talk about their issues and concerns but also to received support and guidance. Our Youth Covid: the invisible pandemic video initiative came out of these discussions.

Again, we are grateful to the Manningham Housing Association for giving us the flexibility for using some their funds to the Khidmat Centre to support this the making of the video.

A Company limited by guarantee, Number 05137118

Registered Charity Number 1107723

Khidmat Centres

Annual Report and Financial Statements

For the year ended

31 March 2021

**Khidmat Centres
Report and accounts
for the year ended 31 March 2021**

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**Khidmat Centres
Charity and Company Information**

Trustees/Directors	Sher Azam MBE Yusoof Mohammed Sidat Liaqat Hussain Khadim Hussain Javed Ashraf
Secretary	Yusoof Mohammed Sidat
Auditors	Adam & Co Accountancy Limited Chartered Certified Accountants First Floor, 1 Edmund Street Bradford West Yorkshire BD5 0BH
Bankers	UBL Unit 4, Cheetham Hill Shop, Centre 40 Bury Old Road Manchester M8 5EL Lloyds Bank Blackheath London Blackheath London SE3 9LH
Registered office	36 Spencer Road Bradford West Yorkshrie BD7 2EU
Charity number	1107723 Registered as a charity on 20 January 2005
Company number	05137118 Incorporated in England & Wales on 25 May 2004

Khidmat Centres
Statement of Directors/ Trustees' Responsibilities
for the year ended 31 March 2021

The directors/ trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors/trustees to prepare accounts for each financial year. Under that law the directors/trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors/trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors/trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors/trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors/trustees are also responsible for the contents of the directors/trustees report, and the responsibility of the auditor in relation to the directors/trustees report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Disclosure of information to auditors

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of directors/trustees on



.....
Mr Sher Azam MBE
Director and Trustee

Khidmat Centres
Independent auditor's report
to the members of Khidmat Centres

We have audited the financial statements of Khidmat Centres for the year ended 31 March 2021 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Total Recognised Gains and Losses and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard For Smaller Entities (FRS 102) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2021 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the directors have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The other information comprises the information included in the report and accounts, other than the accounts and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Khidmat Centres
Independent auditor's report
to the members of Khidmat Centres

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

.....
Mr S Munir FCCA
(Senior Statutory Auditor)
for and on behalf of
Adam & Co Accountancy Limited
Statutory Auditors

First Floor
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

Date:

Khidmat Centres
Statement of Financial Activities
for the year ended 31 March 2021

	Notes	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Income resources					
<i>Income and resources from generated funds</i>					
Total Grants, Legacies & Donations Received	1	264,492	62,250	326,742	338,784
<i>Other incoming resources</i>					
Other income		-	-	-	-
Bank interest		-	-	-	-
Total incoming resources		<u>264,492</u>	<u>62,250</u>	<u>326,742</u>	<u>338,784</u>
cost of generating funds					
Fundraising trading - cost of goods and other costs			-	-	-
Cost of charitable activities		275,054	29,630	304,684	366,657
Governance costs		1,435	-	1,435	1,415
Total resources expended		<u>276,489</u>	<u>29,630</u>	<u>306,119</u>	<u>368,072</u>
Net outgoing resources before transfers between funds		<u>(11,997)</u>	<u>32,620</u>	<u>20,623</u>	<u>(29,288)</u>
Gross transfers between funds		-	-	-	-
Net outgoing resources before Other recognised gains and losses		<u>(11,997)</u>	<u>32,620</u>	<u>20,623</u>	<u>(29,288)</u>
Other recognised gains and losses		-	-	-	-
Net movement in funds for the year		<u>(11,997)</u>	<u>32,620</u>	<u>20,623</u>	<u>(29,288)</u>
Net fixed assets carried forward	7	409,206	-	409,206	409,206
Net current assets carried forward	8 & 9	104,122	32,620	136,742	113,053
Total carried forward (including fixed assets)		<u>513,328</u>	<u>32,620</u>	<u>545,948</u>	<u>522,259</u>

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet as required by the said statement.

All activities derive from continuing operations.

Please see schedule to statement of financial activities for the analysis of income and expenditure.

The notes from page 9 form an integral part of these accounts.

**Khidmat Centres
Balance sheet
as at 31 March 2021**

	Notes	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Tangible assets					
Total fixed assets	7	409,206	-	409,206	409,206
Current assets					
Debtors and prepayments	8	3,445	-	3,445	23,131
Cash at bank and in hand		139,328	-	139,328	96,861
Total current assets		142,773	-	142,773	119,992
Current liabilities: amounts falling due within one year					
Creditors and accruals	9	(6,031)	-	(6,031)	(6,939)
Total current liabilities		(6,031)	-	(6,031)	(6,939)
Net current assets / (liabilities)		136,742	-	136,742	113,053
Total assets less current liabilities		545,948	-	545,948	522,259
Creditors: amounts falling due after one year		-	-	-	-
Net assets		545,948	-	545,948	522,259
Capital and reserves account					
Capital (fixed assets)		409,206	-	409,206	409,206
Restricted funds	10	-	32,620	32,620	51,474
Designated funds		-	-	-	-
Unrestricted funds	10	104,122	-	104,122	61,579
		513,328	32,620	545,948	522,259

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved at a meeting of the trustees and signed on their behalf by:


.....
Mr Sher Azam MBE

Date: 4.10.2021

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with the Financial Reporting Standard 102 for Smaller Entities, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities Act 2011 and the Companies Act 2006, and include the results of the charity's operations which are described in the Director/ Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards. The specific Financial Reporting Standards 102 have been followed.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern

Income

Donations and legacies are accounted for when received by the charity. Other income is accounted for on an accruals basis as far as is prudent to do so.

Grants

Revenue grants are recognised in the Statement of Financial Activities on receipt, subject to any required conditions being met or services being provided. Capital grants are recognised on receipt in the Statement of Financial Activities. This policy has been adopted to give a true and fair view as recommended by the SORP.

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Depreciation

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	Nil %
Office equipment	20% straight line

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2021

1 Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

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

Designated funds

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects. There were £42,985 designated projects funds held at 31 March 2021.

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

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus/ Deficit for the financial year

	2021	2020
	£	£
<u>This is stated after crediting:</u>		
Revenue turnover from ordinary activities	<u>326,742</u>	<u>338,784</u>
<u>and after charging:</u>		
Depreciation of owned fixed assets	-	-
Auditors' and accountants remuneration	<u>1,435</u>	<u>1,415</u>

4 Statement that no expenses were paid to trustees or connected persons.

No expenses were paid to trustees or persons connected with them.

5 Staff Costs and Emoluments

	2021	2020
	£	£
Gross Salaries	211,075	209,419
Employer's National Insurance	<u>12,780</u>	<u>28,699</u>
	<u>223,855</u>	<u>238,118</u>

There were no fees or other remuneration paid to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

Total number of staff full time and part time	<u>26</u>	<u>26</u>
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6 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2021

7 Tangible fixed assets

	Office Equipment £	Freehold Land and Buildings £	Total £
Asset cost, valuation or revalued amount			
At 1 April 2019	-	409,206	409,206
Additions	-	-	-
At 31 March 2020	<u>-</u>	<u>409,206</u>	<u>409,206</u>
Accumulated depreciation			
At 1 April 2019	-	-	-
Charge for the year	-	-	-
At 31 March 2020	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 March 2020	<u>-</u>	<u>409,206</u>	<u>409,206</u>
At 31 March 2019	<u>-</u>	<u>409,206</u>	<u>409,206</u>

This value is based on the buildings only because the land is owned by the local council. The trustees believe that the market value of the building is greater than cost and therefore have a policy of not to depreciate buildings.

IT Equipment and furniture are written off through the profit and loss 100% and therefore the charity does not include such items on the balance sheet.

8 Debtors

	2021 £	2020 £
Trade debtors and prepayments	3,445	23,131
Accrued income	-	-
	<u>3,445</u>	<u>23,131</u>

9 Creditors due within one year

	2021 £	2020 £
Trade creditors	1,869	3,338
Accrued expenses (accounts and audit)	1,435	2,115
Other creditors	2,727	1,486
	<u>6,031</u>	<u>6,939</u>

10 Analysis of the Net Movement in Funds

	2021 £	2020 £
Net movement in funds from Statement of Financial Activities	20,623	(29,288)
Net movement in funds available for current period	<u>20,623</u>	<u>(29,288)</u>
Fixed assets balance for the period	409,206	409,206
Current assets after current liabilities balance for the period	<u>136,742</u>	<u>113,053</u>
	<u>545,948</u>	<u>522,259</u>

Khidmat Centres
Notes to the Accounts
for the year ended 31 March 2021

11 Share Capital

The charity was incorporated under the Companies Act and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

12 Schedule to the Statement of Financial Activities

Please see next page for analysis of unrestricted and restricted income and expenditure. to comply with Charities Act 2011 and SORP.

13 Ultimate Control and Related Parties

The directors/ trustees are the ultimate controlling parties by virtue of charity's constitution. There were no related parties.

14 Going Concern

The directors/trustees expect the charity to continue trading for the next 12 months from the date of signing.

15 The registered office is located at:

36 Spencer Road
Bradford
BD7 2EU

16 The audit report is unqualified.

Senior statutory auditor:	Shahbaz Munir (FCCA)
Firm:	Adam & Co Accountancy Ltd

Khidmat Centres
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Prior Period Total Funds 2020 £
Income				
<u>Incoming Resources</u>				
Day Care	24,740	-	24,740	35,798
Halal Food Project	4,093	-	4,093	5,164
Grant	35,000	-	35,000	-
MWIP / Penny Appeal	10,880	-	10,880	14,500
MHA	7,030	-	7,030	-
QED	19,303	-	19,303	4,522
HF Trust	17,000	-	17,000	15,583
Learning Disability Project (LDP)	119,752	29,246	148,998	185,871
Lloyds Bank Foundation	-	33,004	33,004	32,452
Room / Hall Hire	10,746	-	10,746	20,777
Other income	15,948	-	15,948	24,116
Total Grants,Legacies & Donations Received	264,492	62,250	326,742	338,784
Expenditure				
<u>Direct support costs of charity</u>				
Gross wages and salaries	167,328	24,694	192,021	206,154
Employers' NI/ PAYE/ pension contributions	10,921	1,859	12,780	28,699
Travel, motoring and subsistence	4,238	-	4,238	8,590
Marketing, promotion of services	-	-	-	-
Total support costs of charity	182,487	26,552	209,039	243,443
<u>Management and administration costs</u>				
<u>Staff costs</u>				
Salaries - Administrative staff	19,054	-	19,054	3,265
Book-keeping and Administrative support	4,745	-	4,745	-
	23,799	-	23,799	3,265
<u>Other employee costs</u>				
Training and welfare	-	-	-	-
	-	-	-	-
<u>Premises Costs</u>				
Rates, water and service charges	2,352	-	2,352	9,235
Lettings	200	-	200	8,131
Insurance	8,574	-	8,574	8,219
Light and heat	20,296	-	20,296	26,428
Cleaning and waste services	1,061	-	1,061	2,482
Premises repairs and renewals	10,854	-	10,854	22,810
Security Costs	870	-	870	1,754
	44,207	-	44,207	79,059

Continued to next page.....

Khidmat Centres
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

General administrative expenses:

Telephone and fax	4,565	-	4,565	5,486
Stationery and printing	5,586	-	5,586	5,471
Subscriptions and leasing	2,619	-	2,619	2,323
Equipment hire/ leasing	5,657	-	5,657	5,479
Computers and software	235	-	235	2,240
Bank charges	-	-	-	69
Sundry expenses	-	-	-	-
	<u>18,662</u>	<u>-</u>	<u>18,662</u>	<u>21,068</u>

Professional fees

Legal and solicitors fees	1,440	-	1,440	1,480
Consultancy fees	-	-	-	-
	<u>1,440</u>	<u>-</u>	<u>1,440</u>	<u>1,480</u>

Other support costs

Day care and LDP projects	4,459	3,078	7,537	18,342
Events	-	-	-	-
	<u>4,459</u>	<u>3,078</u>	<u>7,537</u>	<u>18,342</u>

Total administration costs of charity

<u>92,567</u>	<u>3,078</u>	<u>95,645</u>	<u>123,214</u>
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Total Support costs

<u>275,054</u>	<u>29,630</u>	<u>304,684</u>	<u>366,657</u>
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Governance costs, not direct management functions inherent in generating funds, service delivery and programme or project work

Auditors and accountants remuneration	1,435	-	1,435	1,415
Other governance costs	-	-	-	-
Total governance costs	<u>1,435</u>	<u>-</u>	<u>1,435</u>	<u>1,415</u>

Net Surplus/ (deficit) for the year

<u>(11,997)</u>	<u>32,620</u>	<u>20,623</u>	<u>(29,288)</u>
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Khidmat Centres
Independent auditor's report
to the members of Khidmat Centres

We have audited the financial statements of Khidmat Centres for the year ended 31 March 2021 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Total Recognised Gains and Losses and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard For Smaller Entities (FRS 102) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2021 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the directors have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The other information comprises the information included in the report and accounts, other than the accounts and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Khidmat Centres
Independent auditor's report
to the members of Khidmat Centres

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

.....
Mr S Munir FCCA
(Senior Statutory Auditor)
for and on behalf of
Adam & Co Accountancy Limited
Statutory Auditors

First Floor
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

Date: