

Annual Report 2020/21



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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. The 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 provide 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. Very 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 traction 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 Youssoof Mohammed Sidat Liaqat Hussain Khadim Hussain Javed Ashraf
Secretary	Youssoof 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.

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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 2021

	Notes	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Income resources					
Income and resources from generated funds					
Total Grants, Legacies & Donations Received	1	264,492	62,250	326,742	338,784
Other incoming resources					
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		(11,997)	32,620	20,623	(29,288)
Gross transfers between funds		-	-	-	-
Net outgoing resources before Other recognised gains and losses		(11,997)	32,620	20,623	(29,288)
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	-	-	-	-
	18,662	-	18,662	21,068

Professional fees

Legal and solicitors fees	1,440	-	1,440	1,480
Consultancy fees	-	-	-	-
	1,440	-	1,440	1,480

Other support costs

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

Total administration costs of charity

92,567	3,078	95,645	123,214
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Total Support costs

275,054	29,630	304,684	366,657
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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	1,435	-	1,435	1,415

Net Surplus/ (deficit) for the year

(11,997)	32,620	20,623	(29,288)
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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.

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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: