

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 Yousoof Mohammed Sidat Liaqat Hussain Khadim Hussain Javed Ashraf (resigned 10/12/2023)
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 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



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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.

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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: 19/01/2025

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

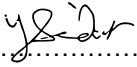
	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Income resources				
<i>Income and resources from generated funds</i>				
Total Grants, Legacies & Donations Received	146,210	354,929	501,139	395,737
<i>Other incoming resources</i>				
Other income	-	-	-	-
Bank interest	-	-	-	-
Total incoming resources	146,210	354,929	501,139	395,737
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	239,762	244,358	484,120	415,592
Net outgoing resources before transfers between funds	(93,552)	110,571	17,019	(19,855)
Gross transfers between funds	-	-	-	-
Net outgoing resources before Other recognised gains and losses	(93,552)	110,571	17,019	(19,855)
Other recognised gains and losses	-	-	-	-
Net movement in funds for the year	(93,552)	110,571	17,019	(19,855)
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)	435,991	110,571	546,562	529,543

Khidmat Centres
Balance sheet
as at 31 March 2024

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

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	-	- 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
	20,543	9,936	30,479	20,050

Professional fees

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

Other support costs

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

Total administration costs of charity

98,941	140,168	239,109	165,602
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Total Support costs

237,898	244,358	482,256	413,807
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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	1,864	-	1,864	1,785

Net Surplus/ (deficit) for the year

(93,552)	110,571	17,019	(19,855)
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