

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2022  
for  
Khidmah Academy

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for the Year Ended 31 March 2022

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**TRUSTEES**

Shah Munim Trustee  
Jahangir Alam Trustee  
Moulvi L Rahman Trustee  
Muhammed G Kibria Trustee

**PRINCIPAL ADDRESS**

47 Vicarage Lane  
London  
E15 4HG

**REGISTERED CHARITY  
NUMBER**

1117268

**INDEPENDENT EXAMINER**

Quilfords Limited  
Chartered Certified Accountants  
113 Romford Road  
London  
E15 4LY

Report of the Trustees  
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The main objectives of the organisation are as follows:

1. Providing cultural & religious activities through evening & other classes
2. Providing other regular religious activities

**FINANCIAL REVIEW**

**Funds**

The charity received donations and income totalling £192,477 (2021: £168,665). After payments of outgoing expenses totalling £58,097 (2021: £48,176), the charity was left with a surplus of £134,380 (2021: £120,489) for the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on 22 September 2022 and signed on its behalf by:



Shah Munim - Trustee

**Independent examiner's report to the trustees of Khidmah Academy**

I report to the charity trustees on my examination of the accounts of Khidmah Academy (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

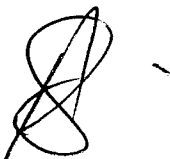
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Askir Ali  
Quilfords Limited  
Chartered Certified Accountants  
113 Romford Road  
London  
E15 4LY

22 September 2022

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		171,747	154,215
Other trading activities	2	10,980	5,245
Investment income	3	<u>9,750</u>	<u>9,205</u>
<b>Total</b>		192,477	168,665
<b>EXPENDITURE ON</b>			
Raising funds	4	58,098	48,176
<b>NET INCOME</b>		<u>134,379</u>	<u>120,489</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		165,602	45,113
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>299,981</u></u>	<u><u>165,602</u></u>

The notes form part of these financial statements

Balance Sheet  
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	468,183	469,205
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		64,821	56,195
<b>NET CURRENT ASSETS</b>		<u>64,821</u>	<u>56,195</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		533,004	525,400
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	(233,023)	(359,798)
<b>NET ASSETS</b>		<u>299,981</u>	<u>165,602</u>
<b>FUNDS</b>			
Unrestricted funds	10	<u>299,981</u>	<u>165,602</u>
<b>TOTAL FUNDS</b>		<u>299,981</u>	<u>165,602</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2022 and were signed on its behalf by:



Shah Munim - Trustee



Moulvi L Rahman - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

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

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**2. OTHER TRADING ACTIVITIES**

	31.3.22	31.3.21
	£	£
Tuition fees	10,305	4,705
Nikah	675	540
	<u>10,980</u>	<u>5,245</u>

**3. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Rents received	<u>9,750</u>	<u>9,205</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	31.3.22	31.3.21
	£	£
Support costs	<u>58,098</u>	<u>48,176</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	154,215
Other trading activities	5,245
Investment income	<u>9,205</u>
<b>Total</b>	168,665
<b>EXPENDITURE ON</b>	
Raising funds	<u>48,176</u>
<b>NET INCOME</b>	120,489

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	45,113
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>165,602</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	<u>466,139</u>	<u>5,110</u>	<u>471,249</u>
<b>DEPRECIATION</b>			
At 1 April 2021	-	2,044	2,044
Charge for year	<u>-</u>	<u>1,022</u>	<u>1,022</u>
At 31 March 2022	<u>-</u>	<u>3,066</u>	<u>3,066</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>466,139</u>	<u>2,044</u>	<u>468,183</u>
At 31 March 2021	<u>466,139</u>	<u>3,066</u>	<u>469,205</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.22	31.3.21
	£	£
Bank loans (see note 9)	-	50,000
Other creditors	<u>233,023</u>	<u>309,798</u>
	<u>233,023</u>	<u>359,798</u>

**9. LOANS**

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>-</u>	<u>50,000</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	165,602	134,379	299,981
	<u>165,602</u>	<u>134,379</u>	<u>299,981</u>
<b>TOTAL FUNDS</b>	<u>165,602</u>	<u>134,379</u>	<u>299,981</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	192,477	(58,098)	134,379
	<u>192,477</u>	<u>(58,098)</u>	<u>134,379</u>
<b>TOTAL FUNDS</b>	<u>192,477</u>	<u>(58,098)</u>	<u>134,379</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	45,113	120,489	165,602
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>45,113</u>	<u>120,489</u>	<u>165,602</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	168,665	(48,176)	120,489
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>168,665</u>	<u>(48,176)</u>	<u>120,489</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	45,113	254,868	299,981
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>45,113</u>	<u>254,868</u>	<u>299,981</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	361,142	(106,274)	254,868
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>361,142</u>	<u>(106,274)</u>	<u>254,868</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	170,187	128,692
Zakat	-	800
Job retention scheme grant	1,560	14,723
Business rates grant	-	10,000
	<u>171,747</u>	<u>154,215</u>
<b>Other trading activities</b>		
Tuition fees	10,305	4,705
Nikah	675	540
	<u>10,980</u>	<u>5,245</u>
<b>Investment income</b>		
Rents received	<u>9,750</u>	<u>9,205</u>
<b>Total incoming resources</b>	<b>192,477</b>	<b>168,665</b>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Wages	10,651	12,033
<b>Finance</b>		
Bank charges	29	-
Card machine charges	<u>617</u>	<u>1,369</u>
	<u>646</u>	<u>1,369</u>
<b>Other</b>		
Rates	249	-
Light and heat	4,909	2,251
Telephone	280	493
Rent	-	5,000
Repairs and maintenance	17,970	5,839
Council tax	1,141	1,076
Subcontractor	21,230	15,757
Website costs	-	300
Carried forward	<u>45,779</u>	<u>30,716</u>

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
<b>Other</b>		
Brought forward	45,779	30,716
Fixtures and fittings	<u>1,022</u>	<u>1,022</u>
	46,801	31,738
<b>Governance costs</b>		
Accountancy and legal fees	<u>-</u>	<u>3,036</u>
Total resources expended	<u>58,098</u>	<u>48,176</u>
<b>Net income</b>	<u><u>134,379</u></u>	<u><u>120,489</u></u>