

1ST ACTION UK

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1ST ACTION UK

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

REGISTERED CHARITY NUMBER: 1147578

COMPANY REGISTRATION NUMBER: 12830648
(A company limited by guarantee)

PRINCIPAL OFFICE:
F129 WOODROYD CENTRE, WOODROYD ROAD, BRADFORD BD5 8EL

<u>C O N T E N T S:</u>	<u>P A G E S</u>
OFFICIALS AND ADVISORS	2
TRUSTEES REPORT	3 - 4
INDEPENDENT EXAMINERS REPORT	5
STATEMENT OF FINANCIAL ACTIVITIES	6
BALANCE SHEET	7
NOTES TO FINANCIAL STATEMENTS	8 -12

1ST ACTION UK

OFFICIALS AND ADVISORS

DIRECTORS & TRUSTEES

ABDULLAH MUSHTAQ

NABEEL AMIR

AMBEREEN BIBI HUSSAIN

REGISTERED OFFICE

F129 WOODROYD CENTRE
WOODROYD ROAD
BRADFORD
BD5 8EL

ACCOUNTANTS

TAJ JAVED LTD
CHARTERED CERTIFIED ACCOUNTANTS
28 HASLINGDEN DRIVE
BRADFORD
BD9 5HR

BANKERS

CASH PLUS BANK
6TH FLOOR
1 LONDON WALL
LONDON
EC2Y 5EB

1ST ACTION UK
TRUSTEE'S REPORT

The trustees present their report with the financial statements of the Charity for the year ended 31 December 2022.

History of the charity

1ST ACTION UK was incorporated on 21st August 2020 under the name 1ST ACTION. On 21st October 2020 the name was changed to 1ST ACTION UK LTD, and on 18th November 2020 it was granted exemption from using "LTD".

The Charity Commission granted charity status on 1st June 2012 under the name Al Salch Charity and later changed to Al Madad and then to the current name of 1ST ACTION UK.

Objectives of the charity

The aims of the charity are to carry out activities for the public benefit that are charitable in nature particularly but not exclusively

- (a) advancement of education
- (b) relief of poverty
- (c) hosting lectures and visits
- (d) providing other services required by the community

1ST Action will be a accessible and welcoming venue whilst delivering the above objectives.

Management and Governance

The Articles of Association provides that there shall be between three and nine trustees/directors. Trustees are appointed for a term of three years. A Trustee who has served their term must retire at the next Annual Trustees meeting. A retiring trustee may be re-appointed.

New trustees are to be appointed by the existing trustees. Any person who is appointed as a Trustee will automatically, by virtue of that appointment, become a Member. No other person than a Trustee may be admitted as a Member.

The trustees are responsible for the day to day running and operational matters. The trustees hold regular meetings to manage the affairs of the charity and sub committees are set up with support from staff to oversee various projects as and when needed.

An induction process is in place for new a trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the Charity.

Risk Management

The trustees are responsible for the management of the risks that are faced by the charity. Regular reviews of risk assessment are carried out with risks being identified, assessed and controls put in place to mitigate the risks it faces.

Achievements and Performance

The charity's activities over the past year have returned to near normality as per prior to the covid period. The charity has successfully delivered a number of its intended charitable aims throughout the previous twelve months, including and not exclusive to the provision and delivery of:

- Supporting uneducated women by delivering soft skills, supporting them with CV writing, and find suitable employment.
- Providing food parcels to the vulnerable, families on low income, and the homeless.

The trustees consider that these activities, summarised above, provide benefit both to those who use the facilities and training provided and the wider community of Bradford.

Financial review and reserves policy

Incoming resources for the year were £47,245 (2021 £18,952), incoming resources include Groundwork UK 23,691 and UK Curriculum Services £8,254. Resources expended for the year are £53,789 £2021 £15,386), giving a deficit for the year of £6,544.

Total unrestricted funds at 31 December 2022 are £6,374. The Trustees are confident that at this level they would be able to continue the current activities of the charity

It is the policy of the Charity to maintain adequate resources in its general fund so that it can continue to undertake future activities and training.

1ST ACTION UK

TRUSTEE'S REPORT

Future plans

As a result of the ending of covid-19 restrictions and issues, regular training and activities will be undertaken in line with its objectives including:

- Applying for further funding to support the local community with upskilling which will support them to either go into further education or find suitable employment.
- Setting up a community cafe.

The Trustees intend to continue raising funds via applications for public benefit activities and training and close liaison with other charitable organisations in a similar way to the recent past and will be looking out for new opportunities that become available in the future.

We intend to maintain our existing range of community activities and services and also assess and meet the wider needs of community.

Statement of Trustees' Responsibilities

The trustees (who are also directors of 1ST ACTION UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report [(including the Strategic Report)] and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

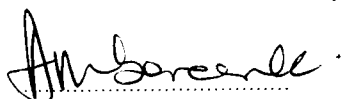
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

The charity's trustees are satisfied that the internal controls operated to safeguard the Charity's assets are appropriate to the nature and scale of the Charity's operations.

The charity's trustees have assessed risks affecting the Charity and believe that safeguards against significant risks are in place as far as practical.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (Charities SORP (FRS 102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the order of the Trustees on 26/09/2023


Ambreen Bibi Hussain
Trustee

1ST ACTION UK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF 1ST ACTION UK

I report on the accounts of the company for the year ended 31 December 2022 which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the company's gross income exceeded £25,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

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



Javed Ahmed BA FCCA
Taj Javed Ltd
Chartered Certified Accountants
28 Haslingden Drive, Bradford, West Yorkshire BD9 5HR

Date 26/09/2023

1ST ACTION UK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR
1 JANUARY 2022 to 31 DECEMBER 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<u>Incoming Resources</u>					
Incoming resources from generated funds:					
Donations and fees	2	—	—	—	—
Grants	2	—	—	—	—
Investment income		—	—	—	—
Incoming resources from charitable activities	2	47,245	—	47,245	18,952
Total incoming resources		47,245	0	47,245	18,952
<u>Resources expended</u>					
Charitable activities	3	50,073	0	50,073	14,756
Governance costs	3	3,716	—	3,716	630
Total Resources expended		53,789	0	53,789	15,386
Transfers between funds		—	0	—	—
Net incoming resources before other recognised gains and losses		(6,544)	—	(6,544)	3,566
Other recognised gains		—	—	—	—
Net movement in funds		(6,544)	—	(6,544)	3,566
<u>Reconciliation of funds</u>					
Total funds brought forward 1 January 2022		12,918	—	12,918	9,352
Total funds carried forward 31 December 2022		6,374	—	6,374	12,918

The notes on pages 6 to 12 form part of these accounts

1ST ACTION UK

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	£	2022	£	£	2021	£
Fixed assets							
Fixtures and Fittings	9		-			-	
Office Equipment	9		1,186			-	
			<u>1,186</u>			<u>-</u>	
Current assets							
Debtors	10		-			-	
Cash at Bank			6,739			11,236	
Cash in Hand			<u>0</u>			<u>3,582</u>	
			6,739			14,818	
Creditors:-							
Amounts due within one year	11		<u>1,551</u>			<u>1,900</u>	
Net current assets					<u>5,188</u>		<u>12,918</u>
Total assets less current liabilities					6,374		12,918
Creditors:-							
Amounts due after more than one year			-			-	
Net Assets					<u>6,374</u>		<u>12,918</u>
Capital and reserves							
Unrestricted Funds	13				6,374		12,918
Total funds					<u>6,374</u>		<u>12,918</u>

For the financial period ending 31 December 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.

The trustees/directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with provisions applicable to companies subject to the small companies regime and with FRS 102.

These financial statements were approved by the Directors/Trustees

on 26/09/2023 and are signed on their behalf by :

Ambreen Bibi Hussain
Ambreen Bibi Hussain

1ST ACTION UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a) Basis of accounts preparation

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland issued on 16 July 2014 and with the Charities Act 2011.

The organisation has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash statement.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

b) Accounting convention

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

b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income:

Voluntary income is included in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Since the charity is not registered for VAT, expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g staff time, estimated usage.

e) Unrestricted funds

Unrestricted funds are the incoming resources available for the objects of the charity without specified purpose and are part of the general funds.

1ST ACTION UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Accounting Policies (contd.)

f) Restricted funds

Restricted funds are the incoming resources available for a particular area or purpose stated by the donor and are allocated separately.

f) Going concern

The charity has sufficient cash at bank at 31 March 2022 and has raised further funds since the year end, which provide adequate resources to finance the day to day operations. The trustees monitor the expenditure level and ensure that expenditure is only incurred when sufficient funds are available to cover payments as they fall due.

On this basis, the trustees have reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future, being a period of twelve months after the date on which this report and financial statements are signed. For this reason, it continues to adopt the going concern basis in the financial statements.

g) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided on fixed assets at the following rates:

Fixtures and fittings	15% - reducing balance
Office equipment	15% - reducing balance

2 Incoming Resources	Unrestricted Funds 2022	Restricted Funds 2022	2022 £	2021 £
Charitable activities	47,245	—	47,245	18,952
	<u>47,245</u>	<u>—</u>	<u>47,245</u>	<u>18,952</u>

3 Total Resources expended

	Basis of allocation	Charitable activity £	Governance £	Total 2022 £	2021 £
Staff welfare	Usage	-	-	-	301
Use of home as office	Direct	-	-	-	520
Travel expenses	Direct	-	-	-	120
PP & Stationary	Usage	375	20	395	84
Telephone & Internet	Usage	533	29	562	392
Marketing and advertising	Usage	365	19	384	140
Salaries inc pension	Staff time	-	-	-	-
Software costs	Direct	-	-	-	241
Rent	Direct	25,816	1,359	27,175	-
Subscriptions	Direct	228	12	240	-
Insurance	Direct	675	36	711	408
Bookeeping	Direct	-	-	-	300
Accountancy	Direct	-	2,168	2,168	300
Legal & Professional	Direct	-	40	40	30
Events	Direct	4,542	-	4,542	12,528
Trainers	Direct	17,272	-	17,272	-
Bank Charges	Direct	-	3	3	4
Trustees expenses	Direct	-	-	-	-
Sundry Expenses	Usage	-	-	-	18
Depreciation	Usage	267	30	297	-
		<u>50,073</u>	<u>3,716</u>	<u>53,789</u>	<u>15,386</u>

1ST ACTION UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

4 Net Incoming Resources for the Year	2022	2021
	£	£
This is stated after charging:		
Depreciation	297	-
Accountancy	2,168	300
	<hr/>	<hr/>

5 Staff costs	2022	2021
Number of full time and part time employees or their time equivalents:		
Engaged on charitable activities - Full time	-	-
Engaged on charitable activities - Part time	-	-
Engaged on Management and administration activities - Part time	<hr/>	<hr/>
	<hr/>	<hr/>
Wages and salaries	-	-
Social security costs	-	-
Pension costs	<hr/>	<hr/>
	<hr/>	<hr/>

There were no employees with emoluments in excess of £50,000 per annum.

6 Trustees' remuneration and expenses

No remuneration directly or indirectly out of the charity was paid or payable to any trustee.

During the period no expenses were reimbursed to the trustees of the Charity.

7 Transactions with related parties

During the year the charity entered into the following transactions with related parties

Name	Income category	2022	2021
		£	£
ZA Community	Project income received	3,275	-

ZA Community is a related party by virtue of the directorship of Ambreen Bibi Hussain in the company.

8 Taxation

1ST ACTION UK is a registered charity and is exempt under Part I of the Corporation Tax Act 2010 on its income and Section 256 Taxation of Chargeable Gains Act 1992 on its Capital Gains. The Charity is not registered for VAT and the expenditure includes VAT where applicable.

1ST ACTION UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

9 Fixed Assets for use by the charity

		Fixtures and Fittings	Office Equipment	Total
		£	£	£
Cost	Brought forward at 1 January 2022	-	-	-
	Additions	-	1,483	1,483
	Carried forward at 31 December 2022	-	1,483	1,483
Depreciation	Brought forward at 1 January 2022	-	-	-
	Charged for the year	-	297	297
	Carried forward at 31 December 2022	-	297	297
Net Book Value	At 31 December 2022	-	1,186	1,186
Net Book Value	At 31 December 2021	-	-	-

10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Accrued income	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

11 Creditors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade creditors	-	-
Accruals	1,551	755
Directors loan accounts	-	1,145
	<u>1,551</u>	<u>1,900</u>

12 Summary of Net Assets by Fund

	Tangible Assets £	Current Assets £	Current Liabilities £	Total £
Restricted Funds	-	-	-	-
Unrestricted Funds	1,186	6,739	(1,551)	6,374
	<u>1,186</u>	<u>6,739</u>	<u>(1,551)</u>	<u>6,374</u>

13 Movements in Funds

	Balance at 01-Jan-22	Incoming Resources	Outgoing Resources	Transfers	Balance at 31-Dec-22
Restricted funds	-	-	-	-	-
Unrestricted funds:					
General fund	12,918	47,245	(53,789)	-	6,374
Total funds	<u>12,918</u>	<u>47,245</u>	<u>(53,789)</u>	<u>-</u>	<u>6,374</u>

1ST ACTION UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

14 Capital commitments	2022 £	2021 £
Expenditure contracted but not provided in the accounts	-	-
	-	-

15 Going concern

After making enquiries the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in the financial statements.