

MIDLAND LANGAR SEVA SOCIETY

England & Wales · Charity number 1156965

Details

Status Registered

Legal form CIO

Registered 2014-05-08

Register [View on the Charity Commission register](#)

Contact

Address MLSS Community Hub
501 Bloxwich Road
Walsall
WS3 2XA

Phone 01922 861165

Email admin@mlss.org.uk

Website www.midlandlangarseva.org.uk

Activities

Objects: 1. TO RELIEVE PERSONS, WHO ARE IN CONDITIONS OF NEED, HARDSHIP, OR DISTRESS AS A RESULT OF LOCAL OR NATIONAL DISASTER, OR BY REASON OF THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES.2.TO FURTHER SUCH OTHER CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: A charity which helps by providing hot meals, clothing and essentials by setting up mobile soup kitchens at various locations throughout the UK & internationally. We provide relief for those experiencing humanitarian disasters and offer services from our community hub for children, families & people dealing with social, emotional, mental & physical disabilities offering gym and boxing facilities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Arts/culture/heritage/science, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Germany
- India
- Thailand
- Birmingham City
- Bournemouth
- Cardiff
- Coventry City
- Leicester City
- Northamptonshire
- Sandwell
- Walsall
- Wolverhampton
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£887,217	£902,355	£429,479	10
2024-11-30	£728,710	£688,140	£444,617	7
2023-11-30	£545,236	£646,203	£404,047	7
2022-11-30	£528,600	£652,674	£505,014	9
2021-11-30	£993,826	£602,535	£629,088	15
2020-11-30	£485,005	£366,296	-	-

Trustees

Name	Role	Appointed
Ajitpal Singh Lotay		2019-01-01
Bhupinder Singh Nijjer		2019-01-01
Randhir Heer		2026-03-02

Accounts

MIDLAND LANGAR SEVA SOCIETY

Charity No. 1156965

Company No. CE001884

Trustees' Report and Unaudited Accounts

30 November 2025

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 November 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE001884

Charity No. 1156965

Principal Office

131BOSTY LANE

WALSALL

WS9 0JX

Registered Office

501 BLOXWICH ROAD

WALSALL

WS3 2XA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

P.S. BAHYA

A.S. LOTAY

B.S. NIJJER

Accountants

Bilkhu and co ltd

18-20 Navigation Street

Walsall

West Midlands

WS2 9LT

Bankers

Barclays PLC

20-22 Park Street

Walsall

WS1 1RN

OBJECTIVES AND ACTIVITIES

The objective of the Charity is to provide relief for the homeless by means of food and humanitarian support. The charity provides relief to persons who are in conditions of distress, hardship and/or as a result of local or national disaster, or by reason of their social and economic circumstances. At present, Midland Langar Seva Society operate in 24 different locations across the UK and 11 locations abroad. Some teams offer daily services whereas other teams offer services on a few set days a week depending on volunteer availability. Volunteers of MLSS became key workers in the pandemic. This is so that they could continue to do the following: Conduct Street feeds; Drop off food parcels to those in need; Post letters for elderly and those who were less mobile; Collect and deliver prescriptions for vulnerable; Organise fundraisers; Conduct general day-to-day running of the charity.

Public Benefit: .Our activities have been undertaken to further the charity's purposes for the public benefit and the Trustees have had regard to the Charity Commission guidance on public benefit. During the pandemic period up to 05th May 2023, homeless people were housed in hotels, for shelter. They were provided with just a room and access to a bathroom. The support did not include other necessities like food. MLSS provided food parcels for those who had been given shelter in hotels. Further more a small Gym and training facility is housed within the office premises to train and promote local public youth off the street and to educate them to what our charity and it's causes stand for.

One of our proudest accomplishments has been the success of our youth work initiative. Since February 2024, we've welcomed over 100 young people into our community hub, offering them a safe and inspiring space to channel their energy into boxing, fitness, and music in our MLSS studio. This work is already making a difference—steering young people away from crime and towards a more hopeful future.

We've also celebrated the achievements of our team, with eight staff members completing their Level 2 Youth Work qualification—a big step forward in strengthening our impact.

We expanded our reach by opening two new youth clubs in Willenhall and Walsall and forming powerful new partnerships to support our mission. Our work was even recognised by the West Midlands Police and Crime Commissioner—a huge honour and a testament to our team's dedication.

A larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

ACHIEVEMENTS AND PERFORMANCE

In addition to the Birmingham New Street feed, Midland Langar Seva Society will also be holding further Christmas meals across the country in other venues, including Leicester (market) and Wolverhampton as well as our usual feeds at various locations. There have been various fundraising events over the year such as zipwire and the annual charity walk to help with various projects.. MLSS raised £853604 alone from Charitable activities in 2025, Compare to in previous year 2024 £728030..

In addition in the year 2024 £371654 raising funds from Local Council Grants and Individual entities., In Comparison to year 2024 an additional increase of amount raised was £125574.

A total spent on Charitable Activity distributed as way of food, clothes and medical supplies to distressed families and farmers families in India in this financial year end 2025 £200667. In addition to Wages and Staffing cost increase by £141471 compare to last year 2024.

This year has been better than 2024 with more donations received. We maintain Motivating youth to step away from street life, gangs, drugs, and vaping takes relentless effort. The cost-of-living crisis has also driven more people to our street feeds, reminding us why our mission is more important than ever.

Over 60s Friendship Club

Our Over 60s Friendship Club addresses social isolation while promoting wellbeing, connection, and cultural exchange. MLSS currently supports 350 active members through gym use and class participation. While each individual's journey is unique, several common positive outcomes have emerged:

India Projects (MLSS International)

Work done in India, including food distribution, education initiatives, and healthcare support.

Number of beneficiaries helped and any new partnerships or expansions.

A larger charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A larger charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A larger charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A larger charity must provide an explanation of any material expenditure occurred to raise income in the future...

A larger charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

FINANCIAL REVIEW

The main funding sources for the charity are currently by way of food donations, and general donations.

Fundraising & Donations

Empowering Change Through Community-Led Fundraising

MLSS continues to be driven by the generosity and commitment of our supporters. Each year, our fundraising events not only raise essential funds for our frontline work but also bring communities together in a shared mission to support the most vulnerable. From sporting challenges to community meals, our events reflect the values of compassion, resilience, and unity.

A flagship event bringing together supporters of all ages to raise awareness and funds for our homelessness outreach and youth projects. Friendly matches held throughout the year in collaboration with local sports clubs and businesses. These events raised funds for our youth diversion initiatives while promoting healthy lifestyles and community spirit.

Policy on reserves The Net balance sheet reserves during the year of financial year was £444617 (2024) and in 2025 balance sheet reserve is £396126).A slight in drop by £48491.

Cash at bank at the year-end Decreased from (2024 £ 355920) to £338022 by the difference of £17898 is immaterial. This a reasonable balance to ensure sufficient reserves remain in place and additional spend is forecast in the next financial year.

Tangible fixed assets net book value after depreciation at the year-end are (2024 £84350).and £54615.

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should equate to an amount that would enable the charity to continue its current activities for at least two months in the event of a significant drop in funding.

Explanations of the nature of any uncertainties about the charity's ability to continue as a going concern...The Trustees have assessed the major risks to which the Charity is exposed to, those relating to the operations and finances of the Charity and are satisfied that systems are in place to mitigate exposure to those risks. Specifically, the Trustees have identified the need for a safeguarding strategy as follows: The Trustees have put procedures in place to protect all people connected with the charity, including volunteers. All parties are encouraged to come forward and report any incidents or concerns that they identify.

Assurance is given to ensure that all reports are handled sensitively and appropriately Due to the current affairs surrounding the budget expenses, all walks of life are going to face hardship, in order to tackle this, we will support families by providing a free breakfast provision.After pandemic, a lot have been struggling due to a change in their circumstances. Support will be needed for people, as they navigate their way out the pandemic, in a time where things are still uncertain.MLSS has clear safeguarding policies:

DBS checks for key roles, regular training Sharon Bharaj Safeguarding Lead,, clear reporting procedures

PLANS FOR FUTURE PERIODS

The charity plans to host a special Christmas Dinner for the homeless at Birmingham's New Street Station. This kind of charity falls in line with the charity's core objective of providing relief for the homeless. The Charity plans to continue its efforts both nationally and globally, with the strategy being to manage its resources as efficiently and effectively as possible to sustain its charitable activities. MLSS aims to focus on mental health and to support people, through these uncertain times. Supporting mental health is a key focus for those in need at MLSS, not just through street feeds but also through community outreach at the hub. MLSS aim to continue with the following: start school drop offs, serve food from the hub, have one to one chat room, offering lifestyle skills and coaching MLSS also aim to open more street feed locations, initially in West London, but then also aim to open more in the coming months and years. Community hub- MLSS opened the community hub in August 2021. The community hub has been set-up as a community outreach hub, to provide support to the local community. Facilities at the hub include: Gym, Café, Boxing ring, Music studio, Admin office, Gym classes,

We further intend to hold more local events and awareness to knife culture in Walsall and surrounding areas, to do a regular

walk and speak to public and youths and guide to a better future. Youth & Community Engagement (UK)

Addressing Youth Violence Through Outreach, Education & Empowerment

In response to growing concerns around knife crime and youth violence in Walsall, MLSS launched a dedicated outreach programme focused on prevention, early intervention, and empowerment. Funded by Walsall Council, the initiative targeted vulnerable young people, offering them positive alternatives and trusted support to help break cycles of violence and anti-social behaviour

As we look ahead to 2026 and beyond, MLSS remains committed to expanding our impact, deepening our community reach, and strengthening the foundations that allow us to continue serving those in need.

Nationwide Expansion of Food Distribution

Building on the success of our current food distribution efforts, we plan to expand our operations across the UK. Our goal is to ensure that no community is left behind. We aim to establish MLSS teams in more towns and cities nationwide, enabling us to provide consistent, reliable support wherever it is needed most. By developing strong local volunteer bases, we will ensure our food outreach programmes are sustainable and responsive to the needs of each area.

A larger charity's report should explain the trustees perspective of the future direction of the charity...

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation. The Charity was formed on 8 May 2014 and registered with the Charity Commission (Registration Number 1156965). trustees oversee the day-to-day running of the organisation. They also have monthly face-to-face meetings, as well as communication daily.

The methods adopted for the recruitment and appointment of new trustees . The organisation has a robust recruitment system to ensure a broad skill mix is on the Board of Trustees. A skills audit of Trustees is periodically undertaken and in the event of skills being lost due to retirements, every effort is made to recruit new Trustees with the appropriate skills. New trustees are appointed by the existing Trustees. During their induction they are briefed on their responsibilities and legal obligations under Charity Law and Trust Deed.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

B.S. NIJJER

Trustee

30 November 2025

I report to the charity trustees on my examination of the financial statements of MIDLAND LANGAR SEVA SOCIETY for the year ended 30 November 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity 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 charity's financial statements 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

As the charity's gross income exceeded £250,000 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 international Accountants, which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 and Republic of Ireland (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 financial statements to be reached.

SARBJIT BILKHU FAIA,FMAAT Association of
international Accountants
Bilkhui and co Ltd
18-20 Navigation Street
Walsall
West Midlands

WS2 9LT
30 November 2025

MIDLAND LANGAR SEVA SOCIETY
Statement of Financial Activities
for the year ended 30 November 2025

		Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes			
Income and endowments from:				
Donations and legacies	4	886,957	886,957	371,654
Charitable activities	5	-	-	356,376
Investments	6	260	260	680
Total		887,217	887,217	728,710
Expenditure on:				
Raising funds	7	54,399	54,399	38,729
Charitable activities	8	200,667	200,667	142,036
Other	9	647,289	647,289	507,375
Total		902,355	902,355	688,140
Net gains on investments		-	-	-
Net (expenditure)/income	10	(15,138)	(15,138)	40,570
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(15,138)	(15,138)	40,570
Other gains and losses				
Net movement in funds		(15,138)	(15,138)	40,570
Reconciliation of funds:				
Total funds brought forward		444,617	444,617	404,047
Total funds carried forward		429,479	429,479	444,617

MIDLAND LANGAR SEVA SOCIETY
Summary Income and Expenditure Account
for the year ended 30 November 2025

	2025 £	2024 £
Income	886,957	728,030
Interest and investment income	260	680
Gross income for the year	<u>887,217</u>	<u>728,710</u>
Expenditure	872,620	648,405
Depreciation and charges for impairment of fixed assets	29,735	39,735
Total expenditure for the year	<u>902,355</u>	<u>688,140</u>
Net (expenditure)/income before tax for the year	(15,138)	40,570
Net (expenditure)/income for the year	<u>(15,138)</u>	<u>40,570</u>

MIDLAND LANGAR SEVA SOCIETY

Balance Sheet

at 30 November 2025

Company No. CE001884	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	13	54,617	84,352
Investments	14	-	-
		<u>54,617</u>	<u>84,352</u>
Current assets			
Stocks	15	3,000	3,000
Debtors	16	25,000	25,000
Cash at bank and in hand		371,375	355,920
		<u>399,375</u>	<u>383,920</u>
Creditors: Amount falling due within one year	17	(24,513)	(23,655)
Net current assets		<u>374,862</u>	<u>360,265</u>
Total assets less current liabilities		<u>429,479</u>	<u>444,617</u>
Net assets excluding pension asset or liability		<u>429,479</u>	<u>444,617</u>
Total net assets		<u><u>429,479</u></u>	<u><u>444,617</u></u>
The funds of the charity			
Restricted funds	18		
Unrestricted funds	18		
General funds		429,479	444,617
		<u>429,479</u>	<u>444,617</u>
Reserves	18		
Total funds		<u><u>429,479</u></u>	<u><u>444,617</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 November 2025 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 November 2025

And signed on its behalf by:

P.S. BAHYA

Trustee

30 November 2025

MIDLAND LANGAR SEVA SOCIETY
Statement of Cash flows
for the year ended 30 November 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(15,138)	40,570
Adjustments for:		
Depreciation of property, plant and equipment	29,735	39,735
Dividends, interest and rents from investments	(260)	(680)
Increase in trade and other payables	858	8,845
Net cash provided by operating activities	<u>15,195</u>	<u>88,470</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	260	680
Net cash from/(used in) investing activities	<u>260</u>	<u>(7,714)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	15,455	80,756
Cash and cash equivalents at the beginning of the year	355,920	275,164
Cash and cash equivalents at the end of the year	<u>371,375</u>	<u>355,920</u>
Components of cash and cash equivalents		
Cash and bank balances	371,375	355,920
	<u>371,375</u>	<u>355,920</u>

for the year ended 30 November 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	371,654	371,654
Charitable activities	356,376	356,376
Investments	680	680
Total	<u>728,710</u>	<u>728,710</u>
Expenditure on:		
Raising funds	38,729	38,729
Charitable activities	142,036	142,036
Other	507,375	507,375
Total	<u>688,140</u>	<u>688,140</u>
Net income	<u>40,570</u>	<u>40,570</u>
Net income before other gains/(losses)	40,570	40,570
Other gains and losses:		
Net movement in funds	<u>40,570</u>	<u>40,570</u>
Reconciliation of funds:		
Total funds brought forward	404,047	404,047
Total funds carried forward	<u>444,617</u>	<u>444,617</u>

4 Income from donations and legacies

Unrestricted	Total 2025	Total 2024
£	£	£
886,957	886,957	371,654
<u>886,957</u>	<u>886,957</u>	<u>371,654</u>

5 Income from charitable activities

Total 2025	Total 2024
£	£
-	230,424
-	70,800
-	55,152
<u>-</u>	<u>356,376</u>

6 Income from investments

Unrestricted	Total	Total
	2025	2024
£	£	£
260	260	680
<u>260</u>	<u>260</u>	<u>680</u>

7 Expenditure on raising funds

Costs of generating voluntary income

Unrestricted	Total	Total
	2025	2024
£	£	£
54,399	54,399	38,729
<u>54,399</u>	<u>54,399</u>	<u>38,729</u>

8 Expenditure on charitable activities

Expenditure on charitable activities

Governance costs

Unrestricted	Total	Total
	2025	2024
£	£	£
200,667	200,667	113,035
-	-	9,651
-	-	19,350
<u>200,667</u>	<u>200,667</u>	<u>142,036</u>

9 Other expenditure

Employee costs
Motor and travel costs
Premises costs
Amortisation, depreciation,
impairment, profit/loss on
disposal of fixed assets
General administrative costs
Legal and professional costs

Unrestricted	Total	Total
	2025	2024
£	£	£
437,925	437,925	296,454
42,507	42,507	44,773
85,227	85,227	53,295
29,735	29,735	39,735
41,871	41,871	66,233
10,024	10,024	6,885
<u>647,289</u>	<u>647,289</u>	<u>507,375</u>

10 Net (expenditure)/income before transfers

	2025	2024
This is stated after charging:	£	£
Depreciation of owned fixed assets	29,735	39,735

11 Trustee remuneration and expenses

	2025 Number	2024 Number
Number of trustees paid expenses	-	2
The nature of the reimbursed expenses	There were trustees expenses paid for the year ended 30-11-2024	
	£	£
Total employee benefits received by trustees	-	29,000

12 Staff costs

	2025	2024
Salaries and wages	204,743	189,551
Social security costs	40,297	31,046
Pension costs	8,709	4,534
	<u>253,749</u>	<u>225,131</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2025 Number	2024 Number
office back up staff and staff attending public events	-	10
	<u>-</u>	<u>10</u>
Nest pension scheme		

13 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 December 2024	241,268	88,963	330,231
At 30 November 2025	<u>241,268</u>	<u>88,963</u>	<u>330,231</u>
Depreciation and impairment			
At 1 December 2024	194,538	51,341	245,879
Depreciation charge for the year	23,226	6,509	29,735
At 30 November 2025	<u>217,764</u>	<u>57,850</u>	<u>275,614</u>
Net book values			
At 30 November 2025	<u>23,504</u>	<u>31,113</u>	<u>54,617</u>
At 30 November 2024	<u>46,730</u>	<u>37,622</u>	<u>84,352</u>

14 Investments

Other investments
bank interest

15 Stocks

	2025	2024
	£	£
Raw materials and consumables	3,000	3,000
	<u>3,000</u>	<u>3,000</u>

Carrying value analysed by activities	2025	2024
	£	£
0	3,000	3,000
	<u>3,000</u>	<u>3,000</u>

16 Debtors

	2025	2024
	£	£
Other debtors	25,000	25,000
	<u>25,000</u>	<u>25,000</u>

Amounts included within Other debtors that fall due after more than one year	260	680
	<u>260</u>	<u>680</u>

17 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	5,800	3,750
Other taxes and social security	4,332	3,980
Accruals	14,381	15,925
	<u>24,513</u>	<u>23,655</u>

18 Movement in funds

	At 1 December 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 30 November 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	444,617	887,217	(902,355)	429,479
Total funds	<u>444,617</u>	<u>887,217</u>	<u>(902,355)</u>	<u>429,479</u>

19 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	54,617	54,617
Net current assets	374,862	374,862
	<u>429,479</u>	<u>429,479</u>

20 Reconciliation of net debt

	At 1 December 2024 £	Cash flows £	At 30 November 2025 £
Cash and cash equivalents	355,920	15,455	371,375
	<u>355,920</u>	<u>15,455</u>	<u>371,375</u>
Net debt	<u>355,920</u>	<u>15,455</u>	<u>371,375</u>

21 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings £	2025 Other £	2024 Land and buildings £	2024 Other £
--	------------------------------------	--------------------	------------------------------------	--------------------

Operating leases with expiry date:

Pension commitments

	2025 £	2024 £
The pension cost charge to the company amounted to:	<u>8,709</u>	<u>4,534</u>

22 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

MIDLAND LANGAR SEVA SOCIETY
Detailed Statement of Financial Activities
for the year ended 30 November 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	886,957	886,957	371,654
	<u>886,957</u>	<u>886,957</u>	<u>371,654</u>
Charitable activities			
	-	-	230,424
	-	-	70,800
	-	-	55,152
	<u>-</u>	<u>-</u>	<u>356,376</u>
Investments			
	260	260	680
	<u>260</u>	<u>260</u>	<u>680</u>
Total income and endowments	887,217	887,217	728,710
Expenditure on:			
Costs of generating donations and legacies			
	54,399	54,399	38,729
	<u>54,399</u>	<u>54,399</u>	<u>38,729</u>
Total of expenditure on raising funds	54,399	54,399	38,729
Charitable activities			
	200,667	200,667	113,035
	-	-	9,651
	-	-	19,350
	<u>200,667</u>	<u>200,667</u>	<u>142,036</u>
Total of expenditure on charitable activities	200,667	200,667	142,036
Employee costs			
Salaries/wages	204,743	204,743	189,551
Employer's NIC	40,297	40,297	31,046
Pension costs	8,709	8,709	4,534
Staff training	331	331	894
Temporary staff	183,845	183,845	70,429
	<u>437,925</u>	<u>437,925</u>	<u>296,454</u>
Motor and travel costs			
Vehicles - General costs	42,507	42,507	44,773
	<u>42,507</u>	<u>42,507</u>	<u>44,773</u>
Premises costs			
Rent	39,701	39,701	28,500

MIDLAND LANGAR SEVA SOCIETY
Detailed Statement of Financial Activities

Rates	1,164	1,164	1,048
Light, heat and power	11,466	11,466	8,932
Premises cleaning	1,897	1,897	2,336
Premises insurances	20,704	20,704	12,479
Premises repairs and maintenance	6,707	6,707	-
Other premises costs	3,588	3,588	-
	<u>85,227</u>	<u>85,227</u>	<u>53,295</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	23,226	23,226	33,226
Depreciation of	6,509	6,509	6,509
Bank charges	638	638	2,078
Equipment expensed	-	-	8,334
Equipment leasing and hire charges	5,260	5,260	19,939
Equipment repairs and maintenance	-	-	3,439
Software, IT support and related costs	1,900	1,900	5,949
Stationery and printing	28,600	28,600	23,594
Subscriptions	1,461	1,461	561
Sundry expenses	1,390	1,390	-
Telephone, fax and broadband	2,622	2,622	2,339
	<u>71,606</u>	<u>71,606</u>	<u>105,968</u>
Legal and professional costs			
Audit/Independent examination fees	5,950	5,950	-
Accountancy and bookkeeping	-	-	5,406
Consultancy fees	4,074	4,074	-
Other legal and professional costs	-	-	1,479
	<u>10,024</u>	<u>10,024</u>	<u>6,885</u>
Total of expenditure of other costs	<u>647,289</u>	<u>647,289</u>	<u>507,375</u>
Total expenditure	902,355	902,355	688,140
Net gains on investments	-	-	-
	<u>(15,138)</u>	<u>(15,138)</u>	<u>40,570</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(15,138)</u>	<u>(15,138)</u>	<u>40,570</u>
Other Gains	-	-	-
	<u>(15,138)</u>	<u>(15,138)</u>	<u>40,570</u>
Net movement in funds			

MIDLAND LANGAR SEVA SOCIETY
Detailed Statement of Financial Activities

Reconciliation of funds:

Total funds brought forward	444,617	444,617	404,047
Total funds carried forward	<u>429,479</u>	<u>429,479</u>	<u>444,617</u>

Accounts

MIDLAND LANGAR SEVA SOCIETY

Charity No. 1156965

Company No. CE001884

Trustees' Report and Unaudited Accounts

30 November 2023

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Independent Examiner's Report	2 to 2
Statement of Financial Activities	3 to 3
Summary Income and Expenditure Account	4 to 4
Balance Sheet	5 to 5
Statement of Cash flows	6 to 6
Notes to the Accounts	7 to 7
Detailed Statement of Financial Activities	8

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 November 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE001884

Charity No. 1156965

Principal Office

131BOSTY LANE

WALSALL

WS9 0JX

Registered Office

501 BLOXWICH ROAD

WALSALL

WS3 2XA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

P.S. BAHYA

G.S. BASRA

R.S. HEER

A.S. LOTAY

B.S. NIJJER

Accountants

Bilkhu and co ltd

18-20 Navigation Street

Walsall

West Midlands

WS2 9LT

Bankers

Barclays PLC

20-22 Park Street

Walsall

WS1 1RN

OBJECTIVES AND ACTIVITIES

The objective of the Charity is to provide relief for the homeless by means of food and humanitarian support. The charity provides relief to persons who are in conditions of distress, hardship and/or as a result of local or national disaster, or by reason of their social and economic circumstances. At present, Midland Langar Seva Society operate in 24 different locations across the UK and 11 locations abroad. Some teams offer daily services whereas other teams offer services on a few set days a week depending on volunteer availability. Volunteers of MLSS became key workers in the pandemic. This is so that they could continue to do the following: Conduct Street feeds; Drop off food parcels to those in need; Post letters for elderly and those who were less mobile; Collect and deliver prescriptions for vulnerable; Organise fundraisers; Conduct general day-to-day running of the charity.

Public Benefit: .Our activities have been undertaken to further the charity's purposes for the public benefit and the Trustees have had regard to the Charity Commission guidance on public benefit. During the pandemic period up to 05th May 2023, homeless people were housed in hotels, for shelter. They were provided with just a room and access to a bathroom. The support did not include other necessities like food. MLSS provided food parcels for those who had been given shelter in hotels. Further more a small Gym and training facility is housed within the office premises to train and promote local public youth off the street and to educate them to what our charity and it's causes stand for.

A larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

ACHIEVEMENTS AND PERFORMANCE

In addition to the Birmingham New Street feed, Midland Langar Seva Society will also be holding further Christmas meals across the country in other venues, including Leicester (market) and Wolverhampton as well as our usual feeds at various locations. The Covid-19 pandemic was an issue facing the whole world till 5th May 2023 and Midland Langar Seva Society ensured continuity wherever possible and ensured feeds throughout the UK were still held whilst adhering to the Government Guidelines. There have been various fundraising events over the year such as zipwire and the annual charity walk to help with various projects.. MLSS raised £155836 alone from Charitable activities in alone 2023 , Compare to in previous year £30294. In addition to £371198 raising from Donations and legacies in 2023, In 2022 amount was £482476. A total spent on Charitable Activity distributed as way of food, clothes and medical supplies to distressed farmers and their families in India in this financial year £275104. In addition to Wages and Staffing cost.

A larger charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A larger charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A larger charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A larger charity must provide an explanation of any material expenditure occurred to raise income in the future...

A larger charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

FINANCIAL REVIEW

The main funding sources for the charity are currently by way of food donations, and general donations.

Policy on reserves ... All donations and legacies received during the year totaled (2022 £482,476) from (2023 £371,198) Cash at bank at the year-end increased from £479,634 in 2021 down to (2022 £ 334,500) This a reasonable balance to ensure sufficient reserves remain in place and additional spend is forecast in the next financial year. Tangible fixed assets at the year-end are 2021 £144,546 (2022 139,885). Net balance sheet assets as at 30 November 2021 were £628,088 (2022: £505,014). The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should equate to an amount that would enable the charity to continue its current activities for at least two months in the event of a significant drop in funding. This amount has been calculated at a minimum of £100,000. At the balance sheet date such reserves were £543,120 2021 AND (2022 £419,046).

Explanations of the nature of any uncertainties about the charity's ability to continue as a going concern...The Trustees have assessed the major risks to which the Charity is exposed to, those relating to the operations and finances of the Charity and are satisfied that systems are in place to mitigate exposure to those risks. Specifically, the Trustees have identified the need for a safeguarding strategy as follows: The Trustees have put procedures in place to protect all people connected with the charity, including volunteers. All parties are encouraged to come forward and report any incidents or concerns that they identify. Assurance is given to ensure that all reports are handled sensitively and appropriately Due to the current affairs surrounding the budget expenses, all walks of life are going to face hardship, in order to tackle this, we will support families by providing a free breakfast provision. After pandemic, a lot have been struggling due to a change in their circumstances. Support will be needed for people, as they navigate their way out the pandemic, in a time where things are still uncertain.

PLANS FOR FUTURE PERIODS

The charity plans to host a special Christmas Dinner for the homeless at Birmingham's New Street Station. This kind of charity falls in line with the charity's core objective of providing relief for the homeless. The Charity plans to continue its efforts both nationally and globally, with the strategy being to manage its resources as efficiently and effectively as possible to sustain its charitable activities. MLSS aims to focus on mental health and to support people, through these uncertain times. Supporting mental health is a key focus for those in need at MLSS, not just through street feeds but also through community outreach at the hub. MLSS aim to continue with the following: start school drop offs, serve food from the hub, have one to one chat room, offering lifestyle skills and coaching MLSS also aim to open more street feed locations, initially in West London, but then also aim to open more in the coming months and years. Community hub- MLSS opened the community hub in August 2021. The community hub has been set-up as a community outreach hub, to provide support to the local community. Facilities at the hub include: Gym, Café, Boxing ring, Music studio, Admin office, Gym classes, We further intend to hold more local events and awareness to knife culture in Walsall and surrounding areas, to do a regular walk and speak to public and youths and guide to a better future.

A larger charity's report should explain the trustees perspective of the future direction of the charity...

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation. The Charity was formed on 8 May 2014 and registered with the Charity Commission (Registration Number 1156965). Trustees oversee the day-to-day running of the organisation. They also have monthly face-to-face meetings, as well as communication daily.

The methods adopted for the recruitment and appointment of new trustees. The organisation has a robust recruitment system to ensure a broad skill mix is on the Board of Trustees. A skills audit of Trustees is periodically undertaken and in the event of skills being lost due to retirements, every effort is made to recruit new Trustees with the appropriate skills. New trustees are appointed by the existing Trustees. During their induction they are briefed on their responsibilities and legal obligations under Charity Law and Trust Deed.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

B.S. NIJJER

Trustee

30 November 2023

I report to the charity trustees on my examination of the financial statements of MIDLAND LANGAR SEVA SOCIETY for the year ended 30 November 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the Charity 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 charity's financial statements 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

As the charity's gross income exceeded £250,000 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 International Accountants, which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 and Republic of Ireland (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 financial statements to be reached.

sarbjit bilkhu Licence No: 71072 Association of
International Accountants
Bilkhu and co ltd
18-20 Navigation Street
Walsall
West Midlands

WS2 9LT
30 November 2023

MIDLAND LANGAR SEVA SOCIETY
Statement of Financial Activities
for the year ended 30 November 2023

		Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes			
Income and endowments from:				
Donations and legacies	4	363,040	363,040	471,101
Charitable activities	5	155,836	155,836	30,294
Other trading activities	6	8,158	8,158	11,375
Investments	7	18,202	18,202	8,431
Other	8	-	-	7,399
Total		545,236	545,236	528,600
Expenditure on:				
Raising funds	9	43,757	43,757	38,876
Charitable activities	10	231,357	231,357	247,680
Other	11	371,089	371,089	366,118
Total		646,203	646,203	652,674
Net gains on investments		-	-	-
Net expenditure	12	(100,967)	(100,967)	(124,074)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(100,967)	(100,967)	(124,074)
Other gains and losses				
Net movement in funds		(100,967)	(100,967)	(124,074)
Reconciliation of funds:				
Total funds brought forward		505,014	505,014	629,088
Total funds carried forward		404,047	404,047	505,014

MIDLAND LANGAR SEVA SOCIETY
Summary Income and Expenditure Account
for the year ended 30 November 2023

	2023 £	2022 £
Income	527,034	520,169
Interest and investment income	18,202	8,431
Gross income for the year	<u>545,236</u>	<u>528,600</u>
Expenditure	601,069	618,093
Depreciation and charges for impairment of fixed assets	45,134	34,581
Total expenditure for the year	<u>646,203</u>	<u>652,674</u>
Net expenditure before tax for the year	(100,967)	(124,074)
Net expenditure for the year	<u>(100,967)</u>	<u>(124,074)</u>

MIDLAND LANGAR SEVA SOCIETY

Balance Sheet

at 30 November 2023

Company No. CE001884	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	15	115,690	154,989
Investments	16	-	-
		<u>115,690</u>	<u>154,989</u>
Current assets			
Stocks	17	3,000	3,000
Debtors	18	25,000	25,000
Cash at bank and in hand		275,164	334,500
		<u>303,164</u>	<u>362,500</u>
Creditors: Amount falling due within one year	19	(14,807)	(12,475)
Net current assets		<u>288,357</u>	<u>350,025</u>
Total assets less current liabilities		<u>404,047</u>	<u>505,014</u>
Net assets excluding pension asset or liability		<u>404,047</u>	<u>505,014</u>
Total net assets		<u><u>404,047</u></u>	<u><u>505,014</u></u>
The funds of the charity			
Restricted funds	20		
Unrestricted funds	20		
General funds		404,047	505,014
		<u>404,047</u>	<u>505,014</u>
Reserves	20		
Total funds		<u><u>404,047</u></u>	<u><u>505,014</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 November 2023 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 November 2023

And signed on its behalf by:

P.S. BAHYA

Trustee

30 November 2023

MIDLAND LANGAR SEVA SOCIETY
Statement of Cash flows
for the year ended 30 November 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(100,967)	(124,074)
Adjustments for:		
Depreciation of property, plant and equipment	45,134	34,581
Dividends, interest and rents from investments	(18,202)	(15,830)
Increase in trade and other receivables	-	(17,264)
Increase in trade and other payables	200	2,956
Net cash used in operating activities	<u>(73,835)</u>	<u>(119,631)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(5,835)	(45,024)
Dividends, interest and rents from investments	18,202	15,830
Net cash from/(used in) investing activities	<u>12,367</u>	<u>(29,194)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(61,468)	(148,825)
Cash and cash equivalents at the beginning of the year	333,667	479,634
Cash and cash equivalents at the end of the year	<u>272,199</u>	<u>330,809</u>
Components of cash and cash equivalents		
Cash and bank balances	275,164	334,500
Bank overdrafts	-	(833)
	<u>275,164</u>	<u>333,667</u>

for the year ended 30 November 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	471,101	-	471,101
Charitable activities	30,294	-	30,294
Other trading activities	11,375	-	11,375
Investments	8,431	-	8,431
Other	7,399	-	7,399
Total	528,600	-	528,600
Expenditure on:			
Raising funds	38,876	-	38,876
Charitable activities	247,680	-	247,680
Other	366,118	-	366,118
Total	652,674	-	652,674
Net income	(124,074)	-	(124,074)
Net income before other gains/(losses)	(124,074)	-	(124,074)
Other gains and losses:			
Net movement in funds	(124,074)	-	(124,074)
Reconciliation of funds:			
Total funds brought forward	543,120	85,968	629,088
Total funds carried forward	419,046	85,968	505,014

4 Income from donations and legacies

Unrestricted	Total 2023	Total 2022
£	£	£
363,040	363,040	471,101
363,040	363,040	471,101

5 Income from charitable activities

Unrestricted	Total 2023	Total 2022
£	£	£
155,836	155,836	30,294
155,836	155,836	30,294

6 Income from other trading activities

Unrestricted	Total 2023	Total 2022
£	£	£
8,158	8,158	11,375
<u>8,158</u>	<u>8,158</u>	<u>11,375</u>

7 Income from investments

Unrestricted	Total 2023	Total 2022
£	£	£
1,215	1,215	31
16,987	16,987	8,400
<u>18,202</u>	<u>18,202</u>	<u>8,431</u>

8 Other income

Total 2023	Total 2022
£	£
-	7,399
<u>-</u>	<u>7,399</u>

9 Expenditure on raising funds

Costs of generating voluntary income

Unrestricted	Total 2023	Total 2022
£	£	£
43,757	43,757	38,876
<u>43,757</u>	<u>43,757</u>	<u>38,876</u>

10 Expenditure on charitable activities

*Expenditure on charitable activities**Governance costs*

Unrestricted	Total 2023	Total 2022
£	£	£
231,357	231,357	247,680
<u>231,357</u>	<u>231,357</u>	<u>247,680</u>

11 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	189,132	189,132	179,120
Motor and travel costs	24,502	24,502	39,608
Premises costs	65,762	65,762	50,964
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	45,134	45,134	34,581
General administrative costs	36,727	36,727	26,605
Legal and professional costs	9,832	9,832	35,240
	<u>371,089</u>	<u>371,089</u>	<u>366,118</u>

12 Net expenditure before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	45,134	34,581
Independent Examiner's fee	5,792	4,295

13 Trustee remuneration and expenses

	2023 Number	2022 Number
The nature of the reimbursed expenses	There were no trustees expenses paid for the year ended 30 November 2022 nor for the year ended 30 November 2021.	

14 Staff costs

	2023	2022
Salaries and wages	107,302	133,801
Social security costs	21,144	13,824
	<u>128,446</u>	<u>147,625</u>

No employee received emoluments in excess of £60,000.

15 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 December 2022	232,874	83,128	316,002
Additions	-	5,835	5,835
At 30 November 2023	<u>232,874</u>	<u>88,963</u>	<u>321,837</u>
Depreciation and impairment			
At 1 December 2022	134,549	26,464	161,013
Depreciation charge for the year	33,226	11,908	45,134
At 30 November 2023	<u>167,775</u>	<u>38,372</u>	<u>206,147</u>
Net book values			
At 30 November 2023	<u>65,099</u>	<u>50,591</u>	<u>115,690</u>
At 30 November 2022	<u>98,325</u>	<u>56,664</u>	<u>154,989</u>

16 Investments

Other investments
bank interest

17 Stocks

	2023 £	2022 £
Raw materials and consumables	<u>3,000</u>	<u>3,000</u>
	<u>3,000</u>	<u>3,000</u>
Carrying value analysed by activities		
	2023 £	2022 £
0	<u>3,000</u>	<u>3,000</u>
	<u>3,000</u>	<u>3,000</u>

18 Debtors

	2023 £	2022 £
Other debtors	<u>25,000</u>	<u>25,000</u>
	<u>25,000</u>	<u>25,000</u>
Amounts included within Other debtors that fall due after more than one year	<u>1,215</u>	<u>31</u>

19 Creditors:

amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	-	833
Trade creditors	3,500	3,750
Other taxes and social security	1,884	1,434
Accruals	<u>9,423</u>	<u>6,458</u>
	<u>14,807</u>	<u>12,475</u>

20 Movement in funds

	At 1 December 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 30 November 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	505,014	545,236	(646,203)	404,047
Total funds	<u>505,014</u>	<u>545,236</u>	<u>(646,203)</u>	<u>404,047</u>

21 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	115,690	115,690
Net current assets	288,357	288,357
	<u>404,047</u>	<u>404,047</u>

22 Reconciliation of net debt

	At 1 December 2022 £	Cash flows £	At 30 November 2023 £
Cash and cash equivalents	334,500	(59,336)	275,164
Bank overdrafts	(833)	833	-
	<u>333,667</u>	<u>(58,503)</u>	<u>275,164</u>
Net debt	<u>333,667</u>	<u>(58,503)</u>	<u>275,164</u>

23 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

MIDLAND LANGAR SEVA SOCIETY
Detailed Statement of Financial Activities
for the year ended 30 November 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	363,040	363,040	471,101
	<u>363,040</u>	<u>363,040</u>	<u>471,101</u>
Charitable activities	155,836	155,836	30,294
	<u>155,836</u>	<u>155,836</u>	<u>30,294</u>
Other trading activities	8,158	8,158	11,375
	<u>8,158</u>	<u>8,158</u>	<u>11,375</u>
Investments	1,215	1,215	31
	<u>16,987</u>	<u>16,987</u>	<u>8,400</u>
	<u>18,202</u>	<u>18,202</u>	<u>8,431</u>
Other	-	-	7,399
	<u>-</u>	<u>-</u>	<u>7,399</u>
Total income and endowments	545,236	545,236	528,600
Expenditure on:			
Costs of generating donations and legacies	43,757	43,757	38,876
	<u>43,757</u>	<u>43,757</u>	<u>38,876</u>
Total of expenditure on raising funds	43,757	43,757	38,876
Charitable activities	231,357	231,357	247,680
	<u>231,357</u>	<u>231,357</u>	<u>247,680</u>
Total of expenditure on charitable activities	231,357	231,357	247,680
Employee costs			
Salaries/wages	107,302	107,302	133,801
Employer's NIC	21,144	21,144	13,824
Staff training	886	886	-
Temporary staff	59,800	59,800	31,495
	<u>189,132</u>	<u>189,132</u>	<u>179,120</u>
Motor and travel costs			
Vehicles - General costs	24,502	24,502	39,608

MIDLAND LANGAR SEVA SOCIETY
Detailed Statement of Financial Activities

	24,502	24,502	39,608
Premises costs			
Rent	24,975	24,975	24,000
Rates	2,963	2,963	301
Light, heat and power	9,524	9,524	12,934
Premises cleaning	1,836	1,836	1,171
Premises insurances	24,545	24,545	11,332
Premises repairs and maintenance	1,919	1,919	986
Other premises costs	-	-	240
	65,762	65,762	50,964
General administrative costs, including depreciation and amortisation			
Depreciation of	33,226	33,226	24,581
Depreciation of	11,908	11,908	10,000
Bank charges	1,057	1,057	101
Equipment leasing and hire charges	3,126	3,126	3,161
Software, IT support and related costs	789	789	-
Stationery and printing	28,499	28,499	21,054
Subscriptions	937	937	-
Sundry expenses	-	-	185
Telephone, fax and broadband	2,319	2,319	2,104
	81,861	81,861	61,186
Legal and professional costs			
Audit/Independent examination fees	-	-	4,000
Accountancy and bookkeeping	5,792	5,792	3,750
Consultancy fees	-	-	26,447
Other legal and professional costs	4,040	4,040	1,043
	9,832	9,832	35,240
Total of expenditure of other costs	371,089	371,089	366,118
Total expenditure	646,203	646,203	652,674
Net gains on investments	-	-	-
Net expenditure	(100,967)	(100,967)	(124,074)
Net expenditure before other gains/(losses)	(100,967)	(100,967)	(124,074)
Other Gains	-	-	-
Net movement in funds	(100,967)	(100,967)	(124,074)

MIDLAND LANGAR SEVA SOCIETY
Detailed Statement of Financial Activities

Reconciliation of funds:

Total funds brought forward	505,014	505,014	629,088
Total funds carried forward	<u>404,047</u>	<u>404,047</u>	<u>505,014</u>

Accounts

MIDLAND LANGAR SEVA SOCIETY

Charity No. 1156965

Company No. CE001884

Trustees' Report and Unaudited Accounts

30 November 2022

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Statement of Financial Activities	3
Summary Income and Expenditure Account	4
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Notes to the Accounts	7
Detailed Statement of Financial Activities	8 to

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 November 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE001884

Charity No. 1156965

Principal Office

131BOSTY LANE

WALSALL

WS9 0JX

Registered Office

501 BLOXWICH ROAD

WALSALL

WS3 2XA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

P.S. BAHYA

G.S. BASRA

R.S. HEER

A.S. LOTAY

B.S. NIJJER

Accountants

Bilkhu and co ltd

18-20 Navigation Street

Walsall

West Midlands

WS2 9LT

Bankers

Barclays PLC

20-22 Park Street

Walsall

WS1 1RN

OBJECTIVES AND ACTIVITIES

The objective of the Charity is to provide relief for the homeless by means of food and humanitarian support. The charity provides relief to persons who are in conditions of distress, hardship and/or as a result of local or national disaster, or by reason of their social and economic circumstances. At present, Midland Langar Seva Society operate in 24 different locations across the UK and 11 locations abroad. Some teams offer daily services whereas other teams offer services on a few set days a week depending on volunteer availability. Volunteers of MLSS became key workers in the pandemic. This is so that they could continue to do the following: Conduct Street feeds; Drop off food parcels to those in need; Post letters for elderly and those who were less mobile; Collect and deliver prescriptions for vulnerable; Organise fundraisers; Conduct general day-to-day running of the charity.

Public Benefit: Our activities have been undertaken to further the charity's purposes for the public benefit and the Trustees have had regard to the Charity Commission guidance on public benefit. During the pandemic, homeless people were housed in hotels, for shelter. They were provided with just a room and access to a bathroom. The support did not include other necessities like food. MLSS provided food parcels for those who had been given shelter in hotels.

ACHIEVEMENTS AND PERFORMANCE

In addition to the Birmingham New Street feed, Midland Langar Seva Society will also be holding further Christmas meals across the country in other venues, including Leicester (market) and Wolverhampton as well as our usual feeds at various locations. The Covid-19 pandemic was an issue facing the whole world, and Midland Langar Seva Society ensured continuity wherever possible and ensured feeds throughout the UK were still held whilst adhering to the Government Guidelines. There have been various fundraising events over the year such as zipwire and the annual charity walk to help with various projects. Kisaan Morcha took place to protest against the Indian government's plan to enforce three farm acts, which would have been detrimental to all Indian farmers. The farmers had camped out on different sites along the border to the capital, New Delhi. MLSS raised £400,000 in previous year and over £243,181 was distributed as way of food, clothes and medical supplies to distressed farmers and their families in India in this financial year. To reduce our distribution costs for providing these services a van was bought in India for £30,000.

FINANCIAL REVIEW

The main funding sources for the charity are currently by way of food donations, and general donations.

Policy on reserves ... All donations and legacies received during the year totaled (2022 £482,476) from (2021: £962,430) Cash at bank at the year-end increased from £479,634 in 2021 down to (2022 £ 334,500) This a reasonable balance to ensure sufficient reserves remain in place and additional spend is forecast in the next financial year. Tangible fixed assets at the year-end are 2021 £144,546 (2022 139,885).Net balance sheet assets as at 30 November 2021 were £628,088 (2022: £505,014). The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should equate to an amount that would enable the charity to continue its current activities for at least two months in the event of a significant drop in funding. This amount has been calculated at a minimum of £100,000. At the balance sheet date such reserves were £543,120 2021 AND (2022 £419,046).

Explanations of the nature of any uncertainties about the charity's ability to continue as a going concern...The Trustees have assessed the major risks to which the Charity is exposed to, those relating to the operations and finances of the Charity and are satisfied that systems are in place to mitigate exposure to those risks. Specifically, the Trustees have identified the need for a safeguarding strategy as follows: The Trustees have put procedures in place to protect all people connected with the charity, including volunteers. All parties are encouraged to come forward and report any incidents or concerns that they identify. Assurance is given to ensure that all reports are handled sensitively and appropriately. Due to the current affairs surrounding the budget expenses, all walks of life are going to face hardship, in order to tackle this, we will support families by providing a free breakfast provision. After pandemic, a lot have been struggling due to a change in their circumstances. Support will be needed for people, as they navigate their way out the pandemic, in a time where things are still uncertain.

PLANS FOR FUTURE PERIODS

The charity plans to host a special Christmas Dinner for the homeless at Birmingham's New Street Station. This kind of charity falls in line with the charity's core objective of providing relief for the homeless. The Charity plans to continue its efforts both nationally and globally, with the strategy being to manage its resources as efficiently and effectively as possible to sustain its charitable activities. MLSS aims to focus on mental health and to support people, through these uncertain times. Supporting mental health is a key focus for those in need at MLSS, not just through street feeds but also through community outreach at the hub. MLSS aim to continue with the following: start school drop offs, serve food from the hub, have one to one chat room, offering lifestyle skills and coaching. MLSS also aim to open more street feed locations, initially in West London, but then also aim to open more in the coming months and years. Community hub- MLSS opened the community hub in August 2021. The community hub has been set-up as a community outreach hub, to provide support to the local community. Facilities at the hub include: Gym, Café, Boxing ring, Music studio, Admin office, Gym classes,

MLSS has received award for food bank of the year .central Prestige Award

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation. The Charity was formed on 8 May 2014 and registered with the Charity Commission (Registration Number 1156965). Trustees oversee the day-to-day running of the organisation. They also have monthly face-to-face meetings, as well as communication daily.

The methods adopted for the recruitment and appointment of new trustees. The organisation has a robust recruitment system to ensure a broad skill mix is on the Board of Trustees. A skills audit of Trustees is periodically undertaken and in the event of skills being lost due to retirements, every effort is made to recruit new Trustees with the appropriate skills. New trustees are appointed by the existing Trustees. During their induction they are briefed on their responsibilities and legal obligations under Charity Law and Trust Deed.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

B.S. NIJJER

Trustee

08 June 2023

Independent Examiner's Report to the trustees of MIDLAND LANGAR SEVA SOCIETY

I report to the charity trustees on my examination of the financial statements of MIDLAND LANGAR SEVA SOCIETY for the year ended 30 November 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 charity's financial statements 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

As the charity's gross income exceeded £250,000 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 Faia,Fmaat.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Mr S Bilkhu
Faia,Fmaat
Bilkhu and co ltd
18-20 Navigation Street
Walsall
West Midlands

WS2 9LT
08 June 2023

MIDLAND LANGAR SEVA SOCIETY
Statement of Financial Activities
for the year ended 30 November 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
Income and endowments from:					
Donations and legacies	4	471,101	-	471,101	959,960
Charitable activities	5	30,294	-	30,294	31,000
Other trading activities	6	11,375	-	11,375	2,470
Investments	7	8,431	-	8,431	396
Other	8	7,399	-	7,399	-
Total		528,600	-	528,600	993,826
Expenditure on:					
Raising funds	9	38,876	-	38,876	16,306
Charitable activities	10	247,680	-	247,680	331,961
Other	11	366,118	-	366,118	254,268
Total		652,674	-	652,674	602,535
Net gains on investments		-	-	-	-
Net (expenditure)/income	12	(124,074)	-	(124,074)	391,291
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(124,074)	-	(124,074)	391,291
Other gains and losses					
Net movement in funds		(124,074)	-	(124,074)	391,291
Reconciliation of funds:					
Total funds brought forward		543,120	85,968	629,088	237,797
Total funds carried forward		419,046	85,968	505,014	629,088

MIDLAND LANGAR SEVA SOCIETY
Summary Income and Expenditure Account
for the year ended 30 November 2022

	2022 £	2021 £
Income	520,169	993,430
Interest and investment income	8,431	396
Gross income for the year	<u>528,600</u>	<u>993,826</u>
Expenditure	618,093	569,383
Depreciation and charges for impairment of fixed assets	34,581	33,152
Total expenditure for the year	<u>652,674</u>	<u>602,535</u>
Net (expenditure)/income before tax for the year	(124,074)	391,291
Net (expenditure)/income for the year	<u><u>(124,074)</u></u>	<u><u>391,291</u></u>

MIDLAND LANGAR SEVA SOCIETY

Balance Sheet

at 30 November 2022

Company No. CE001884	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	15	154,989	144,546
Investments	16	-	-
		<u>154,989</u>	<u>144,546</u>
Current assets			
Stocks	17	3,000	3,000
Debtors	18	25,000	7,736
Cash at bank and in hand		334,500	479,634
		<u>362,500</u>	<u>490,370</u>
Creditors: Amount falling due within one year	19	(12,475)	(5,828)
Net current assets		<u>350,025</u>	<u>484,542</u>
Total assets less current liabilities		<u>505,014</u>	<u>629,088</u>
Net assets excluding pension asset or liability		<u>505,014</u>	<u>629,088</u>
Total net assets		<u><u>505,014</u></u>	<u><u>629,088</u></u>
The funds of the charity			
Restricted funds	20		
Restricted income funds		85,968	85,968
		<u>85,968</u>	<u>85,968</u>
Unrestricted funds	20		
General funds		419,046	543,120
		<u>419,046</u>	<u>543,120</u>
Reserves	20		
Total funds		<u><u>505,014</u></u>	<u><u>629,088</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 November 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 08 June 2023

And signed on its behalf by:

P.S. BAHIIYA
Trustee

MIDLAND LANGAR SEVA SOCIETY
Statement of Cash flows
for the year ended 30 November 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(124,074)	391,291
Adjustments for:		
Depreciation of property, plant and equipment	34,581	38,005
Profit on disposal of tangible fixed assets	-	(4,853)
Dividends, interest and rents from investments	(15,830)	(396)
Increase in stocks	-	(1,500)
(Increase)/Decrease in trade and other receivables	(17,264)	1,637
Increase/(Decrease) in trade and other payables	2,956	(1,960)
Net cash (used in)/provided by operating activities	<u>(119,631)</u>	<u>422,224</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(45,024)	(70,209)
Dividends, interest and rents from investments	15,830	396
Net cash used in investing activities	<u>(29,194)</u>	<u>(52,500)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(148,825)	369,724
Cash and cash equivalents at the beginning of the year	479,634	109,910
Cash and cash equivalents at the end of the year	<u>330,809</u>	<u>479,634</u>
Components of cash and cash equivalents		
Cash and bank balances	334,500	479,634
Bank overdrafts	(833)	-
	<u>333,667</u>	<u>479,634</u>

for the year ended 30 November 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	959,960	-	959,960
Charitable activities	31,000	-	31,000
Other trading activities	2,470	-	2,470
Investments	396	-	396
Total	993,826	-	993,826
Expenditure on:			
Raising funds	16,306	-	16,306
Charitable activities	331,961	-	331,961
Other	254,268	-	254,268
Total	602,535	-	602,535
Net income	391,291	-	391,291
Net income before other gains/(losses)	391,291	-	391,291
Other gains and losses:			
Net movement in funds	391,291	-	391,291
Reconciliation of funds:			
Total funds brought forward	151,829	85,968	237,797
Total funds carried forward	543,120	85,968	629,088

4 Income from donations and legacies

Unrestricted £	Total 2022 £	Total 2021 £
471,101	471,101	864,890
-	-	95,070
471,101	471,101	959,960

5 Income from charitable activities

Unrestricted £	Total 2022 £	Total 2021 £
30,294	30,294	31,000
30,294	30,294	31,000

6 Income from other trading activities

Unrestricted	Total 2022	Total 2021
£	£	£
11,375	11,375	2,470
<u>11,375</u>	<u>11,375</u>	<u>2,470</u>

7 Income from investments

Unrestricted	Total 2022	Total 2021
£	£	£
31	31	396
8,400	8,400	-
<u>8,431</u>	<u>8,431</u>	<u>396</u>

8 Other income

Unrestricted	Total 2022	Total 2021
£	£	£
7,399	7,399	-
<u>7,399</u>	<u>7,399</u>	<u>-</u>

9 Expenditure on raising funds

*Costs of generating voluntary
income*

Unrestricted	Total 2022	Total 2021
£	£	£
38,876	38,876	16,306
<u>38,876</u>	<u>38,876</u>	<u>16,306</u>

10 Expenditure on charitable activities

*Expenditure on charitable
activities*

Governance costs

Unrestricted	Total 2022	Total 2021
£	£	£
247,680	247,680	331,961
<u>247,680</u>	<u>247,680</u>	<u>331,961</u>

11 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
	-	-	7,486
Employee costs	179,120	179,120	55,082
Motor and travel costs	39,608	39,608	47,788
Premises costs	50,964	50,964	42,636
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	34,581	34,581	33,152
General administrative costs	26,605	26,605	64,524
Legal and professional costs	35,240	35,240	3,600
	<u>366,118</u>	<u>366,118</u>	<u>254,268</u>

12 Net (expenditure)/income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	34,581	38,005
Independent Examiner's fee	3,500	-

13 Trustee remuneration and expenses

	2022 Number	2021 Number
The nature of the reimbursed expenses	There were no trustees expenses paid for the year ended 30 November 2022 nor for the year ended 30 November 2021.	

14 Staff costs

	2022	2021
Salaries and wages	133,801	55,082
Social security costs	13,824	-
	<u>147,625</u>	<u>55,082</u>

No employee received emoluments in excess of £60,000.

15 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 December 2021	202,874	68,104	270,978
Additions	30,000	15,024	45,024
At 30 November 2022	<u>232,874</u>	<u>83,128</u>	<u>316,002</u>
Depreciation and impairment			
At 1 December 2021	109,968	16,464	126,432
Depreciation charge for the year	24,581	10,000	34,581
At 30 November 2022	<u>134,549</u>	<u>26,464</u>	<u>161,013</u>
Net book values			
At 30 November 2022	<u>98,325</u>	<u>56,664</u>	<u>154,989</u>
At 30 November 2021	<u>92,906</u>	<u>51,640</u>	<u>144,546</u>

16 Investments

Other investments
bank interest

17 Stocks

	2022 £	2021 £
Raw materials and consumables	3,000	3,000
	<u>3,000</u>	<u>3,000</u>
Carrying value analysed by activities	2022 £	2021 £
0	3,000	3,000
	<u>3,000</u>	<u>3,000</u>

18 Debtors

	2022 £	2021 £
Other debtors	25,000	-
Prepayments and accrued income	-	7,736
	<u>25,000</u>	<u>7,736</u>

19 Creditors:

amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	833	-
Trade creditors	3,750	-
Other taxes and social security	1,434	2,228
Accruals	6,458	3,600
	<u>12,475</u>	<u>5,828</u>

20 Movement in funds

	At 1 December 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 30 November 2022 £
Restricted funds:				
Restricted income funds:				
	85,968	-	-	85,968
<i>Total</i>	<u>85,968</u>	<u>-</u>	<u>-</u>	<u>85,968</u>
Unrestricted funds:				
General funds	543,120	528,600	(652,674)	419,046
Total funds	<u><u>629,088</u></u>	<u><u>528,600</u></u>	<u><u>(652,674)</u></u>	<u><u>505,014</u></u>

21 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	154,989	154,989
Net current assets	350,025	350,025
	<u><u>505,014</u></u>	<u><u>505,014</u></u>

22 Reconciliation of net debt

	At 1 December 2021 £	Cash flows £	At 30 November 2022 £
Cash and cash equivalents	479,634	(145,134)	334,500
Bank overdrafts	-	(833)	(833)
	<u>479,634</u>	<u>(145,967)</u>	<u>333,667</u>
Net debt	<u><u>479,634</u></u>	<u><u>(145,967)</u></u>	<u><u>333,667</u></u>

23 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

MIDLAND LANGAR SEVA SOCIETY
Detailed Statement of Financial Activities
for the year ended 30 November 2022

	Unrestricted funds		Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Income and endowments from:				
Donations and legacies	471,101	-	471,101	864,890
	-	-	-	95,070
	<u>471,101</u>	<u>-</u>	<u>471,101</u>	<u>959,960</u>
Charitable activities	30,294	-	30,294	31,000
	<u>30,294</u>	<u>-</u>	<u>30,294</u>	<u>31,000</u>
Other trading activities	11,375	-	11,375	2,470
	<u>11,375</u>	<u>-</u>	<u>11,375</u>	<u>2,470</u>
Investments	31	-	31	396
	8,400	-	8,400	-
	<u>8,431</u>	<u>-</u>	<u>8,431</u>	<u>396</u>
Other	7,399	-	7,399	-
	<u>7,399</u>	<u>-</u>	<u>7,399</u>	<u>-</u>
Total income and endowments	528,600	-	528,600	993,826
Expenditure on:				
Costs of generating donations and legacies	38,876	-	38,876	16,306
	<u>38,876</u>	<u>-</u>	<u>38,876</u>	<u>16,306</u>
Total of expenditure on raising funds	38,876	-	38,876	16,306
Charitable activities	247,680	-	247,680	331,961
	<u>247,680</u>	<u>-</u>	<u>247,680</u>	<u>331,961</u>
Total of expenditure on charitable activities	247,680	-	247,680	331,961
Other expenditure	-	-	-	7,486
	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,486</u>
Employee costs				
Salaries/wages	133,801	-	133,801	55,082
Employer's NIC	13,824	-	13,824	-
Temporary staff	31,495	-	31,495	-

MIDLAND LANGAR SEVA SOCIETY
Detailed Statement of Financial Activities

	179,120	-	179,120	55,082
Motor and travel costs				
Vehicles - General costs	39,608	-	39,608	43,138
Travel and subsistence	-	-	-	4,650
	39,608	-	39,608	47,788
Premises costs				
Rent	24,000	-	24,000	20,000
Rates	301	-	301	3,429
Light, heat and power	12,934	-	12,934	-
Premises cleaning	1,171	-	1,171	-
Premises insurances	11,332	-	11,332	669
Premises repairs and maintenance	986	-	986	-
Other premises costs	240	-	240	18,538
	50,964	-	50,964	42,636
General administrative costs, including depreciation and amortisation				
Depreciation of	24,581	-	24,581	25,729
Depreciation of	10,000	-	10,000	12,276
Loss on disposal of tangible fixed assets	-	-	-	(4,853)
Bank charges	101	-	101	3,708
Equipment leasing and hire charges	3,161	-	3,161	-
Equipment repairs and maintenance	-	-	-	17,480
Information and publications	-	-	-	11,473
Postage and couriers	-	-	-	3
Stationery and printing	21,054	-	21,054	-
Subscriptions	-	-	-	31,293
Sundry expenses	185	-	185	567
Telephone, fax and broadband	2,104	-	2,104	-
	61,186	-	61,186	97,676
Legal and professional costs				
Audit/Independent examination fees	4,000	-	4,000	-
Accountancy and bookkeeping	3,750	-	3,750	3,600
Consultancy fees	26,447	-	26,447	-
Other legal and professional costs	1,043	-	1,043	-
	35,240	-	35,240	3,600
Total of expenditure of other costs	366,118	-	366,118	254,268
Total expenditure	652,674	-	652,674	602,535
Net gains on investments	-	-	-	-

MIDLAND LANGAR SEVA SOCIETY
Detailed Statement of Financial Activities

Net (expenditure)/income	(124,074)	-	(124,074)	391,291
Net (expenditure)/income before other gains/(losses)	(124,074)	-	(124,074)	391,291
Other Gains	-	-	-	-
Net movement in funds	(124,074)	-	(124,074)	391,291
Reconciliation of funds:				
Total funds brought forward	543,120	85,968	629,088	237,797
Total funds carried forward	419,046	85,968	505,014	629,088

Accounts

MIDLAND LANGAR SEVA SOCIETY

Charity No. 1156965

Company No. CE001884

Trustees' Report and Unaudited Accounts

30 November 2021

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 November 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE001884

Charity No. 1156965

Principal Office

131BOSTY LANE

WALSALL

WS9 0JX

Registered Office

131 BOSTY LANE

WALSALL

WS9 0JX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

P.S. BAHYA

G.S. BASRA

R.S. HEER

A.S. LOTAY

B.S. NIJJER

Accountants

Bilkhu and co Ltd

18-20 Navigation Street

Walsall

West Midlands

WS2 9LT

Bankers

Barclays PLC

20-22 Park Street

Walsall

WS1 1RN

OBJECTIVES AND ACTIVITIES

The objective of the Charity is to provide relief for the homeless by means of food and humanitarian support. The charity provides relief to persons who are in conditions of need, hardship or distress as a result of local or national disaster, or by reason of their social and economic circumstances. At present Midland Langar Seva Society are operational in 24 different locations across the UK and 11 locations abroad. Some teams offer daily services whereas some of the teams offer services on a few set days a week depending on volunteers available. Volunteers of MLSS became key workers in the pandemic. This is so that they could continue to do the following: Conduct street feeds; Drop off food parcels to those in need; Post letters for elderly and those who were less mobile; Collect and deliver prescriptions for vulnerable; Organise fundraisers; Conduct general day-to-day running of the charity.

Public benefit

Our activities have been undertaken to further the charity's purposes for the public benefit and the Trustees have had regard to the Charity Commission guidance on public benefit. During the pandemic, homeless people were housed in hotels, for shelter. They were provided with just a room and access to a bathroom. The support did not include other necessities like food. MLSS provided food parcels for those who had been given shelter in hotels.

ACHIEVEMENTS AND PERFORMANCE

In addition to the Birmingham New Street feed, Midland Langar Seva Society will also be holding further Christmas meals across the country in other venues, including Leicester (market) and Wolverhampton as well as our usual feeds at various locations. The Covid-19 pandemic was an issue facing the whole world, and Midland Langar Seva Society ensured continuity wherever possible and ensured feeds throughout the UK were still held whilst adhering to the Government Guidelines. There have been various fundraising events over the year such as a 5-day sleepout, zipwire and the annual charity walk to help with various projects around the world. Kisaan morcha took place to protest against the Indian government's plan to enforce three farm acts, which would have been detrimental to all Indian farmers. The farmers had camped out on different sites along the border to the capital, New Delhi. MLSS raised £30,000 to help with this effort. Recognise 1 fundraiser- £400,000 was raised for India

FINANCIAL REVIEW

The main funding sources for the charity are currently by way of food donations, and general donations.

Policy on reserves ... All donations and legacies received during the year totaled (2021 £962,430) from (2020: £475,014) Cash at bank at the year-end increased from £109,910 in 2020 to (2021 £ 479,634) This a reasonable balance to ensure sufficient reserves remain in place and additional spend is forecast in the next financial year. Tangible fixed assets at the year-end are 2020 £124,802 (2021 £144,546). Net assets as at 30 November 2020 were £237,797 (2021: £628,088). The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should equate to an amount that would enable the charity to continue its current activities for at least two months in the event of a significant drop in funding. This amount has been calculated at a minimum of £100,000. At the balance sheet date such reserves were £109,910 2020 AND (2021 £479,634).

Explanations of the nature of any uncertainties about the charity's ability to continue as a going concern...The Trustees have assessed the major risks to which the Charity is exposed to, those relating to the operations and finances of the Charity and are satisfied that systems are in place to mitigate exposure to those risks. Specifically, the Trustees have identified the need for a safeguarding strategy as follows: The Trustees have put procedures in place to protect all people connected with the charity, including volunteers. All parties are encouraged to come forward and report any incidents or concerns that they identify. Assurance is given to ensure that all reports are handled sensitively and appropriately Due to the current affairs surrounding the budget expenses, all walks of life are going to face hardship, in order to tackle this, we will support families by providing a free breakfast provision. After pandemic, a lot have been struggling due to a change in their circumstances. Support will be needed for people, as they navigate their way out the pandemic, in a time where things are still uncertain.

PLANS FOR FUTURE PERIODS

The charity plans to host a special Christmas Dinner for the homeless at Birmingham's New Street Station. This kind of charity falls in line with the charity's core objective of providing relief for the homeless. The Charity plans to continue its efforts both nationally and globally, with the strategy being to manage its resources as efficiently and effectively as possible to sustain its charitable activities. MLSS aims to focus on mental health and to support people, through these uncertain times. Supporting mental health is a key focus for those in need at MLSS, not just through street feeds but also through community outreach at the hub. MLSS aim to continue with the following: start school drop offs, serve food from the hub, have one to one chat room, offering lifestyle skills and coaching MLSS also aim to open more street feed locations, initially in West London, but then also aim to open more in the coming months and years. Community hub- MLSS opened the community hub in August 2021. The community hub has been set-up as a community outreach hub, to provide support to the local community. Facilities at the hub include: Gym, Café, Boxing ring, Music studio, Admin office, Gym classes,

MLSS has received award for food bank of the year .central Prestige Award

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation. The Charity was formed on 8 May 2014 and registered with the Charity Commission (Registration Number 1156965). trustees oversee the day-to-day running of the organisation. They also have monthly face-to-face meetings, as well as communication daily.

The methods adopted for the recruitment and appointment of new trustees . The organisation has a robust recruitment system to ensure a broad skill mix is on the Board of Trustees. A skills audit of Trustees is periodically undertaken and in the event of skills being lost due to retirements, every .effort is made to recruit new Trustees with the appropriate skills. New trustees are appointed by the existing Trustees. During their induction they are briefed on their responsibilities and legal obligations under Charity Law and Trust Deed.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

B.S. NIJJER

Trustee

30 November 2021

Independent Examiner's Report to the trustees of MIDLAND LANGAR SEVA SOCIETY

I report to the charity trustees on my examination of the financial statements of MIDLAND LANGAR SEVA SOCIETY for the year ended 30 November 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 charity's financial statements 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

As the charity's gross income exceeded £250,000 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 International Accountants.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Mr Sarbjit Bilkhu FAIA,FMAAT
Association of International Accountants
Bilkhu and co ltd
18-20 Navigation Street
Walsall
West Midlands

WS2 9LT
30 November 2021

MIDLAND LANGAR SEVA SOCIETY
Statement of Financial Activities
for the year ended 30 November 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
Income and endowments from:					
Donations and legacies	3	959,960	-	959,960	475,015
Charitable activities	4	31,000	-	31,000	9,990
Other trading activities	5	2,470	-	2,470	-
Investments	6	396	-	396	-
Total		993,826	-	993,826	485,005
Expenditure on:					
Raising funds	7	16,306	-	16,306	600
Charitable activities	8	331,961	-	331,961	236,567
Other	9	254,268	-	254,268	129,129
Total		602,535	-	602,535	366,296
Net gains on investments		-	-	-	-
Net income	10	391,291	-	391,291	118,709
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		391,291	-	391,291	118,709
Other gains and losses					
Net movement in funds		391,291	-	391,291	118,709
Reconciliation of funds:					
Total funds brought forward		151,829	85,968	237,797	119,088
Total funds carried forward		543,120	85,968	629,088	237,797

MIDLAND LANGAR SEVA SOCIETY
Summary Income and Expenditure Account
for the year ended 30 November 2021

	2021 £	2020 £
Income	993,430	475,015
Interest and investment income	396	-
Gross income for the year	<u>993,826</u>	<u>475,015</u>
Expenditure	569,383	366,296
Depreciation and charges for impairment of fixed assets	33,152	-
Total expenditure for the year	<u>602,535</u>	<u>366,296</u>
Net income before tax for the year	391,291	108,719
Net income for the year	<u>391,291</u>	<u>108,719</u>

MIDLAND LANGAR SEVA SOCIETY

Balance Sheet

at 30 November 2021

Company No. CE001884	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	13	144,546	124,802
Investments	14	-	-
		<u>144,546</u>	<u>124,802</u>
Current assets			
Stocks	15	3,000	1,500
Debtors	16	7,736	9,373
Cash at bank and in hand		479,634	109,910
		<u>490,370</u>	<u>120,783</u>
Creditors: Amount falling due within one year	17	(5,828)	(7,788)
Net current assets		<u>484,542</u>	<u>112,995</u>
Total assets less current liabilities		<u>629,088</u>	<u>237,797</u>
Net assets excluding pension asset or liability		<u>629,088</u>	<u>237,797</u>
Total net assets		<u><u>629,088</u></u>	<u><u>237,797</u></u>
The funds of the charity			
Restricted funds	18		
Restricted income funds		85,968	85,968
		<u>85,968</u>	<u>85,968</u>
Unrestricted funds	18		
General funds		543,120	151,829
		<u>543,120</u>	<u>151,829</u>
Reserves	18		
Total funds		<u><u>629,088</u></u>	<u><u>237,797</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 November 2021 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 November 2021

And signed on its behalf by:

P.S. BAHYA
Trustee

for the year ended 30 November 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

Unrestricted	Total 2021	Total 2020
£	£	£
864,890	864,890	344,886
-	-	120,000
95,070	95,070	10,129
<u>959,960</u>	<u>959,960</u>	<u>475,015</u>

Donated goods, facilities and services received

	Total 2021	Total 2020
	£	£
Donations received 1	-	120,000
	<u>-</u>	<u>120,000</u>

No records were available for 2021 goods donated in the year

4 Income from charitable activities

Unrestricted	Total 2021	Total 2020
£	£	£
31,000	31,000	9,990
<u>31,000</u>	<u>31,000</u>	<u>9,990</u>

5 Income from other trading activities

Unrestricted	Total 2021	Total 2020
£	£	£
2,470	2,470	-
<u>2,470</u>	<u>2,470</u>	<u>-</u>

walsall council

6 Income from investments

Unrestricted	Total 2021	Total 2020
£	£	£
396	396	-
<u>396</u>	<u>396</u>	<u>-</u>

7 Expenditure on raising funds

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Costs of generating voluntary income</i>			
	16,306	16,306	600
	<u>16,306</u>	<u>16,306</u>	<u>600</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Expenditure on charitable activities</i>			
	331,961	331,961	236,567
<i>Governance costs</i>			
	<u>331,961</u>	<u>331,961</u>	<u>236,567</u>

9 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
	7,486	7,486	10,183
Employee costs	55,082	55,082	6,547
Motor and travel costs	47,788	47,788	70,418
Premises costs	42,636	42,636	15,046
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	33,152	33,152	-
General administrative costs	64,524	64,524	23,335
Legal and professional costs	3,600	3,600	3,600
	<u>254,268</u>	<u>254,268</u>	<u>129,129</u>

10 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	38,005	-
None Paid		

11 Trustee remuneration and expenses

	2021 Number	2020 Number
The nature of the reimbursed expenses	There were no trustees expenses paid for the year ended 30 November 2021 nor for the year ended 30 November 2020.	

12 Staff costs

	2021	2020
Salaries and wages	55,082	6,547
	<u>55,082</u>	<u>6,547</u>

No employee received emoluments in excess of £60,000.

13 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 December 2020	190,739	25,610	216,349
Additions	27,715	42,494	70,209
Disposals	(15,580)	-	(15,580)
At 30 November 2021	<u>202,874</u>	<u>68,104</u>	<u>270,978</u>
Depreciation and impairment			
At 1 December 2020	87,359	4,188	91,547
Depreciation charge for the year	25,729	12,276	38,005
Disposals	(3,120)	-	(3,120)
At 30 November 2021	<u>109,968</u>	<u>16,464</u>	<u>126,432</u>
Net book values			
At 30 November 2021	<u>92,906</u>	<u>51,640</u>	<u>144,546</u>
At 30 November 2020	<u>103,380</u>	<u>21,422</u>	<u>124,802</u>

14 Investments

Other investments
bank interest

15 Stocks

	2021 £	2020 £
Raw materials and consumables	3,000	1,500
	<u>3,000</u>	<u>1,500</u>
Carrying value analysed by activities	2021 £	2020 £
0	3,000	1,500
	<u>3,000</u>	<u>1,500</u>

16 Debtors

	2021	2020
	£	£
Prepayments and accrued income	7,736	9,373
	<u>7,736</u>	<u>9,373</u>

17 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	-	4,188
Other taxes and social security	2,228	-
Accruals	3,600	3,600
	<u>5,828</u>	<u>7,788</u>

18 Movement in funds

	At 1 December 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 30 November 2021 £
Restricted funds:				
Restricted income funds:				
	85,968	-	-	85,968
<i>Total</i>	<u>85,968</u>	<u>-</u>	<u>-</u>	<u>85,968</u>
Unrestricted funds:				
General funds	151,829	993,826	(602,535)	543,120
<i>Total funds</i>	<u>237,797</u>	<u>993,826</u>	<u>(602,535)</u>	<u>629,088</u>

19 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	144,546	-	144,546
Net current assets	476,806	7,736	484,542
	<u>621,352</u>	<u>7,736</u>	<u>629,088</u>

20 Reconciliation of net debt

	At 1 December 2020 £	Cash flows £	At 30 November 2021 £
Cash and cash equivalents	109,910	369,724	479,634
	<u>109,910</u>	<u>369,724</u>	<u>479,634</u>
Net debt	<u>109,910</u>	<u>369,724</u>	<u>479,634</u>

21 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

MIDLAND LANGAR SEVA SOCIETY
Detailed Statement of Financial Activities
for the year ended 30 November 2021

	Unrestricted funds		Total funds	Total funds
	2021	2021	2021	2020
	£	£	£	£
Income and endowments from:				
Donations and legacies	864,890	-	864,890	344,886
	-	-	-	120,000
	95,070	-	95,070	10,129
	959,960	-	959,960	475,015
Charitable activities	31,000	-	31,000	9,990
	31,000	-	31,000	9,990
Other trading activities	2,470	-	2,470	-
	2,470	-	2,470	-
Investments	396	-	396	-
	396	-	396	-
Total income and endowments	993,826	-	993,826	485,005
Expenditure on:				
Costs of generating donations and legacies	16,306	-	16,306	600
	16,306	-	16,306	600
Total of expenditure on raising funds	16,306	-	16,306	600
Charitable activities	331,961	-	331,961	236,567
	331,961	-	331,961	236,567
Total of expenditure on charitable activities	331,961	-	331,961	236,567
Other expenditure	7,486	-	7,486	10,183
	7,486	-	7,486	10,183
Employee costs				
Salaries/wages	55,082	-	55,082	6,547
	55,082	-	55,082	6,547
Motor and travel costs				
Vehicles - General costs	43,138	-	43,138	70,095
Travel and subsistence	4,650	-	4,650	323
	47,788	-	47,788	70,418
Premises costs				

MIDLAND LANGAR SEVA SOCIETY

Detailed Statement of Financial Activities

Rent	20,000	-	20,000	2,000
Rates	3,429	-	3,429	-
Premises insurances	669	-	669	520
Premises repairs and maintenance	-	-	-	2,694
Other premises costs	18,538	-	18,538	9,832
	<u>42,636</u>	<u>-</u>	<u>42,636</u>	<u>15,046</u>
General administrative costs, including depreciation and amortisation				
Depreciation of	25,729	-	25,729	-
Depreciation of	12,276	-	12,276	-
Profit on disposal of tangible fixed assets	(4,853)	-	(4,853)	-
Bank charges	3,708	-	3,708	866
Equipment repairs and maintenance	17,480	-	17,480	1,140
Information and publications	11,473	-	11,473	6,071
Postage and couriers	3	-	3	-
Subscriptions	31,293	-	31,293	1,838
Sundry expenses	567	-	567	13,420
	<u>97,676</u>	<u>-</u>	<u>97,676</u>	<u>23,335</u>
Legal and professional costs				
Accountancy and bookkeeping	3,600	-	3,600	3,600
	<u>3,600</u>	<u>-</u>	<u>3,600</u>	<u>3,600</u>
Total of expenditure of other costs	<u>254,268</u>	<u>-</u>	<u>254,268</u>	<u>129,129</u>
Total expenditure	602,535	-	602,535	366,296
Net gains on investments	-	-	-	-
	<u>391,291</u>	<u>-</u>	<u>391,291</u>	<u>118,709</u>
Net income				
Net income before other gains/(losses)	391,291	-	391,291	118,709
Other Gains	-	-	-	-
	<u>391,291</u>	<u>-</u>	<u>391,291</u>	<u>118,709</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	151,829	85,968	237,797	119,088
Total funds carried forward	<u>543,120</u>	<u>85,968</u>	<u>629,088</u>	<u>237,797</u>

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 NOVEMBER 2020
FOR
MIDLAND LANGAR SEVA SOCIETY**

Know Tax Limited
Chartered Accountants
90 New Town Row
Birmingham
West Midlands
B6 4HZ

MIDLAND LANGAR SEVA SOCIETY

**CONTENTS OF THE FINANCIAL STATEMENTS for
the Year Ended 30 NOVEMBER 2020**

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MIDLAND LANGAR SEVA SOCIETY
REPORT OF THE TRUSTEES
for the Year Ended 30 NOVEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 30 November 2020. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Charity is to provide relief for the homeless by means of food and humanitarian support. The charity provides relief to persons who are in conditions of need, hardship or distress as a result of local or national disaster, or by reason of their social and economic circumstances.

At present Midland Langar Seva Society are operational in 24 different locations across the UK and 11 locations abroad. Some teams offer daily services whereas some of the teams offer services on a few set days a week depending on volunteers available.

Public benefit

Our activities have been undertaken to further the charity's purposes for the public benefit and the Trustees have had regard to the Charity Commission guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

As the charity is growing, the need for storage space was overcome by KTC Edibles who donated a unit at their site in Darlaston which has now become the charity's operational site.

In addition to the Birmingham New Street feed, Midland Langar Seva Society will also be holding further Christmas meals across the country in other venues, including Leicester (market) and Wolverhampton as well as our usual feeds at various locations.

The Covid-19 pandemic is an issue facing the whole world, and Midland Langar Seva Society ensured continuity wherever possible and ensured feeds throughout the UK were still held whilst adhering to the Government Guidelines.

The GN550 project was one of the largest for Midland Langar Seva Society in the year. Its aim is set out to follow the teachings and emulate the ethos originally brought to us by Guru Nanak Dev Ji 550 years ago. It is to be a multi-purpose new building which will facilitate over 200 residents to include children, adults and the elderly. This is an ongoing project on which Midland Langar Seva Society will look to build upon.

There have been various fundraising events over the year such as a 5-day sleepout, zipwire and the annual charity walk to help with various projects around the world.

FINANCIAL REVIEW

Financial position

The main funding sources for the charity are currently by way of food donations, and general donations.

All donations and legacies received during the year totaled £475,014 (2019: £315,357).

Cash at bank at the year-end increased from £60,516 in 2019 to £109,910 in 2020. This a reasonable balance to ensure sufficient reserves remain in place and additional spend is forecast in the next financial year.

Tangible fixed assets at the year-end are £124,802 (2019: £58,430), and the increase is largely related to the purchase of vehicles used for food distribution and dental plan works.

Net assets as at 30 November 2020 were £237,797 (2019: £119,088).

MIDLAND LANGAR SEVA SOCIETY
REPORT OF THE TRUSTEES
for the Year Ended 30 NOVEMBER 2020

FINANCIAL REVIEW.... Continued

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should equate to an amount that would enable the charity to continue its current activities for at least two months in the event of a significant drop in funding. This amount has been calculated at a minimum of £50,000.

At the balance sheet date such reserves were £109,910 (2019: £60,516).

FUTURE PLANS

Within the upcoming months, the charity plans to host a special Christmas Dinner for the homeless at Birmingham's New Street Station. This is the first of its kind for the charity and falls in line with the charity's core objective of providing relief for the homeless.

The Charity plans to continue its efforts both nationally and globally, with the strategy being to manage its resources as efficiently and effectively as possible to sustain its charitable activities.

The GN550 project as mentioned earlier, will be one of the main focuses for Midland Langar Seva Society for offering global support.

Farmers support in India is a very hot topic and whilst not involved in the Political area, we commenced raising funds to provide necessities for food, clothing, medical supplies and shelter for those on a peaceful protest.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

The Charity was formed on 8 May 2014 and registered with the Charity Commission (Registration Number 1156965).

Recruitment and appointment of new trustees

The organisation has a robust recruitment system to ensure a broad skill mix is on the Board of Trustees. A skills audit of Trustees is periodically undertaken and in the event of skills being lost due to retirements, every effort is made to recruit new Trustees with the appropriate skills.

New trustees are appointed by the existing Trustees. During their induction they are briefed on their responsibilities and legal obligations under Charity Law and Trust Deed.

Risk Assessment

The Trustees have assessed the major risks to which the Charity is exposed to, those relating to the operations and finances of the Charity and are satisfied that systems are in place to mitigate exposure to those risks. Specifically, the Trustees have identified the need for a safeguarding strategy as follows:

The Trustees have put procedures in place to protect all people connected with the charity, including volunteers. All parties are encouraged to come forward and report any incidents or concerns that they identify. Assurance is given to ensure that all reports are handled sensitively and appropriately.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156965

MIDLAND LANGAR SEVA SOCIETY

**REPORT OF THE TRUSTEES
for the Year Ended 30 NOVEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

131 Bosty Lane
Walsall
West Midlands
WS9 0JX

Trustees

Mr R S Heer (Chairperson)

Mr A S Lotay

Mr B S Nijjer

Mr B S Heer

Mr P S Bahyia

Mr G Basra

Mr A Singh

- appointed 20/1/2020

- appointed 25/8/2020

- appointed 25/8/2020 and resigned 26/7/2021

Independent examiner

Mr P S Shoker FCCA
Know Tax Limited
Chartered Accountants
90 New Town Row
Birmingham
West Midlands
B6 4HZ

Bankers

Barclays PLC
20-22 Park St
The Bridge
Walsall
West Midlands
WS1 1RN

Approved by order of the board of trustees on 27 August 2021 and signed on its behalf by:



Mr B S Nijjar – Trustee



Mr P S Bahyia - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MIDLAND LANGAR SEVA SOCIETY**

Independent examiner's report to the trustees of Midland Langar Seva Society

I report to the charity trustees on my examination of the accounts of the Midland Langar Seva Society (the Trust) for the year ended 30 November 2020.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of which is one of the listed bodies.

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Mr P S Shoker FCCA
Know Tax Limited
Chartered Accountants
90 New Town Row
Birmingham
West Midlands
B6 4HZ

27 August 2021

MIDLAND LANGAR SEVA SOCIETY

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 NOVEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		325,555	149,460	475,015	315,358
Charitable activities					
Serving communities		-	9,990	9,990	4,995
Total		325,555	159,450	485,005	320,353
EXPENDITURE ON					
Raising funds	2	39,758	-	39,758	30,987
Charitable activities					
Serving communities		-	11,790	11,790	2,094
Food and humanitarian support		246,425	68,323	314,748	299,370
Other		-	-	-	-
Total		286,183	80,113	366,296	332,451
NET INCOME / (EXPENDITURE)		39,372	79,337	118,709	(12,098)
RECONCILIATION OF FUNDS					
Total funds brought forward		112,457	6,631	119,088	131,186
TOTAL FUNDS CARRIED FORWARD		151,829	85,968	237,797	119,088

The notes form part of these financial statements

MIDLAND LANGAR SEVA SOCIETY

**BALANCE SHEET
AT 30 NOVEMBER 2020**

		Unrestricted funds	Restricted funds	2020 Total funds	2019 Total funds
	Notes				
FIXED ASSETS					
Tangible assets	6	64,013	60,789	124,802	58,430
CURRENT ASSETS					
Stocks	7	1,500	-	1,500	1,500
Debtors	8	9,373	-	9,373	4,100
Cash at bank		84,731	25,179	109,910	60,516
		95,604	85,968	120,783	66,116
CREDITORS					
Amounts falling due within one year	9	(7,788)	-	(7,788)	(5,458)
NET CURRENT ASSETS		87,816	85,968	112,995	60,658
TOTAL ASSETS LESS CURRENT LIABILITIES		151,829	85,968	237,797	119,088
NET ASSETS		151,829	85,968	237,797	119,088
FUNDS					
Unrestricted funds	11			151,829	112,457
Restricted funds				85,968	6,631
TOTAL FUNDS				237,797	119,088

The financial statements were approved by the Board of Trustees on 27 August 2021 and were signed on its behalf by:



Mr B S Nijjar – Trustee



Mr P S Bahyia - Trustee

The notes form part of these financial statements

MIDLAND LANGAR SEVA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 NOVEMBER 2020

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 2015)', 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.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

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.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in undertaking activities and projects that further its charitable aims for the benefit of its beneficiaries.

Governance costs

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

Tangible fixed assets

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

Fixtures and equipment	- 33% and 10% on cost
Motor vehicles	- 25% on reducing balance

Stocks

Stock is valued at the lower of the fair value of goods donated and their replacement cost. The fair value of the goods donated is assessed by the trustees when the goods are received. The replacement cost of the goods donated is the economic cost that the charity would incur if it were to replace the donated goods at its own expense.

Taxation

The charity is exempt from tax on its charitable activities.

MIDLAND LANGAR SEVA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 30 NOVEMBER 2020

1. ACCOUNTING POLICIES - continued

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.

Donated goods

Donated goods held by the charity for distribution to its beneficiaries are recognised as stock, with the corresponding income recognised within donations and measured at its fair value. When the stocks are distributed, they are recognised as an expense at the carrying amount at the date of distribution.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. RAISING FUNDS

Raising donations and legacies

	2020 £	2019 £
Hire of plant and machinery	-	479
Event costs	600	1,930
Support costs	39,158	28,578
	39,758	30,987

3. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Raising donations and legacies	27,035	866	8,538	2,719	39,158
Food and humanitarian support	42,916	-	34,153	2,719	79,788
	69,951	866	42,691	5,438	118,946

Support costs, included in the above, are as follows:

MIDLAND LANGAR SEVA SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS -
CONTINUED for the Year Ended 30 NOVEMBER 2020**

3. SUPPORT COSTS - continued

	Raising donations and legacies £	Food and humanitarian support £	2020 Total activities £	2019 Total activities £
Wages	6,547	-	6,547	-
Rent	400	1,600	2,000	1,282
Insurance	104	416	520	455
Travel Expenses	65	258	323	1,686
Advertising & Marketing	6,071	-	6,071	5,888
Administrative costs	4,916	4,916	9,832	7,274
Motor expenses	7,127	28,508	35,635	24,305
Uniforms	1,805	7,218	9,023	4,362
Bank charges	488	-	488	462
Virgin bank charges	378	-	378	2,871
Sundries	879	3,518	4,397	3,500
Repairs & Maintenance	539	2,155	2,694	563
Depreciation of tangible fixed assets	7,120	28,480	35,600	19,926
Professional Fees	919	919	1,838	4,200
Accountancy	1,800	1,800	3,600	4,709
	39,158	79,788	118,946	81,483

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2020 nor for the year ended 30 November 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2020 nor for the year ended 30 November 2019.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	315,358	-	315,358
Serving communities	-	4,995	4,995
Total	315,358	4,995	320,353
EXPENDITURE ON			
Raising funds	30,987	-	30,987
Charitable activities			
Food and humanitarian support	299,370	-	299,370
Serving communities		2,094	2,094
Other	-	-	-
Total	330,357	2,094	332,451
NET INCOME/(EXPENDITURE)	(14,999)	2,901	(12,098)

MIDLAND LANGAR SEVA SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS -
CONTINUED for the Year Ended 30 NOVEMBER 2020**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted fund £	Restricted funds £	Total funds £
Transfers between funds	-	-	-
Net movement in funds	(14,999)	2,901	(12,098)
RECONCILIATION OF FUNDS			
Total funds brought forward	127,456	3,730	131,186
TOTAL FUNDS CARRIED FORWARD	<u>112,457</u>	<u>6,631</u>	<u>119,088</u>
6. TANGIBLE FIXED ASSETS			
	Fixtures and equipment £	Motor vehicles £	Totals £
COST			
At 1 December 2019	1,402	110,695	112,097
Additions	24,208	80,044	104,252
At 30 November 2020	<u>25,610</u>	<u>190,739</u>	<u>216,349</u>
DEPRECIATION			
At 1 December 2019	768	52,899	53,667
Charge for year	3,420	34,460	37,880
At 30 November 2020	<u>4,188</u>	<u>87,359</u>	<u>91,547</u>
NET BOOK VALUE			
At 30 November 2020	<u>21,422</u>	<u>103,380</u>	<u>124,802</u>
At 30 November 2019	<u>634</u>	<u>57,796</u>	<u>58,430</u>
7. STOCKS			
		2020	2019
		£	£
Food stock		<u>1,500</u>	<u>1,500</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2020	2019
		£	£
Prepayments and accrued income		<u>9,373</u>	<u>4,100</u>

MIDLAND LANGAR SEVA SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS -
CONTINUED for the Year Ended 30 NOVEMBER 2020**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Bank loans and overdrafts (see note 10)	-	-
Trade creditors	4,188	58
Accruals and deferred income	3,600	5,400
	<u>7,788</u>	<u>5,458</u>

10. LOANS

The bank overdraft relates to the overdrawn bank balance in respect of the MLSS Serving Communities project only for the prior financial year.

11. MOVEMENT IN FUNDS

	At 1/12/019 £	Net movement in funds £	At 30/11/20 £
Unrestricted funds			
General fund	112,457	39,372	151,829
Restricted funds			
Endowment fund	3,213		3,213
MLSS Serving Communities	3,418	(1,800)	1,618
Food, packaging and support	-	-	-
Vehicle grants	-	81,137	81,137
	<u>6,631</u>	<u>79,337</u>	<u>85,968</u>
TOTAL FUNDS	<u>119,088</u>	<u>118,709</u>	<u>237,797</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	325,555	(286,183)	39,372
Restricted funds			
MLSS Serving Communities	9,990	(11,790)	(1,800)
Endowment fund	-	-	-
Food, packaging and support	39,500	(39,500)	-
Vehicle grants	109,960	(28,823)	81,137
	<u>159,450</u>	<u>(80,113)</u>	<u>79,337</u>
TOTAL FUNDS	<u>485,005</u>	<u>(366,296)</u>	<u>118,709</u>

MIDLAND LANGAR SEVA SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS -
CONTINUED for the Year Ended 30 NOVEMBER 2020**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/12/18 £	Net movement in funds £	Transfers between funds £	At 30/11/19 £
Unrestricted Funds				
General fund	127,456	(14,999)	-	112,457
Restricted Funds				
Endowment fund	3,730	2,901	-	6,631
TOTAL FUNDS	131,186	(12,098)	-	119,088

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	315,358	(330,357)	(14,999)
TOTAL FUNDS	315,358	(330,357)	(14,999)

The restricted funds relate to the following grants received.

Endowment - Grant in relation to fund a mobile hot food service to the homeless and the ability to eat food whilst protected from inclement weather.

MLSS Serving Communities - Grant provided by Walsall Metropolitan Borough Council through the Black Country European Social Fund for the provision of the Serving Communities project. The project aims to equip eligible current users of the Midland Langar Seva Society service with employability skills such as IT skills which will get them closer to the workplace and break their cycle of dependency. Many of the users have housing issues, chaotic lifestyles and some are ex-offenders.

Food, packaging and support, these were in relation to eight donations made in the year specifically to be spent in relation to food and packaging, with an element of support costs.

Three larger donations were made specifically for motor vehicles in order to deliver the foods to be distributed. Also works on a dental van so that, commencement of dental work can be given to those in need.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2020.