

**Charity Registration No. 1190639(England and Wales)**

**KASHMIR SHELTER**

**REPORT OF THE TRUSTEES AND UNAUDITED  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**KASHMIR SHELTER  
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## **KASHMIR SHELTER**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1190639

##### **Principal address**

1 Osterley Grove  
Nuthall  
Nottingham  
NG16 1QN

##### **Trustees of the charity**

The trustees who have served during the year and since the year end were as follows:

Mr. Mohammad Ayub Khan  
Mr. Ishfaq Hussain  
Mr. Habib Ali  
Mr. Jamil Akhter  
Miss. Nusrat Parveen Khan  
Mr. Javed Iqbal  
Mr. Mukhtar Hussain

##### **Independent examiner**

Muhammad Armughan Ali Khan, FCCA  
Akhter's Limited  
Accountants and Business Advisors  
64 Castle Boulevard  
Nottingham  
NG7 1FN

## KASHMIR SHELTER

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

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#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The charity was formed in 2020 to provide relief and assistance for the public benefit to individuals in Jammu & Kashmir (referred to as 'Kashmir') who are victims of war, natural disasters, or catastrophes. Its objectives include arranging for the purchase and delivery of aid, collaborating with others to ensure aid reaches those in need, identifying the needs of affected individuals, and facilitating effective ways to address those need.

##### Public benefit statement

The charity aims to serve the whole community, for the benefit of the public in general, wherever possible. In meeting objectives and formulating future plans the trustees have considered the Charity Commission's guidance on public benefit.

#### FINANCIAL REVIEW

##### Reserves Policy

The charity's policy is to ensure that there are sufficient free reserves to cover three months of normal recurring expenditure. The funds held at the bank at the balance sheet date are sufficient to cover normal recurring expenditure for the next twelve months.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

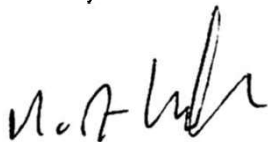
##### Governing document

The charity is controlled by its governing document, a constitution, and constitutes an unincorporated charity managed by the management committee of trustees. New trustees are recruited when required, and are advised of their duties and responsibilities as trustees, on appointment.

##### Transactions and financial position

The Statement of Financial Activities shows a net surplus of £1,860 (2023: Defecit of £4,774) for the year. Total funds stood at £7,348 (2023: £5,488) at 31 March 2023, of which free reserves were £7,348 (2023: £5,488).

Approved by order of the Management Committee and signed on its behalf by:



Mr. Mohammad Ayub Khan  
Chair

Date: 10 December 2024

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 6 to 11.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Muhammad Armughan Ali Khan, FCCA  
Akhter's Limited  
Accountants and Business Advisors  
64 Castle Boulevard  
Nottingham  
NG7 1FN

Date: 10 December 2024

## KASHMIR SHELTER

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	<b>Total 2024 £</b>	Total 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	2	9,646	-	9,646	4,831
<b>Total income</b>		9,646	-	9,646	4,831
<b>Expenditure on:</b>					
Administration Cost	3	15		15	400
Cost on Activities	4	7,422	-	7,422	8,854
Governance Cost	5	350	-	350	351
<b>Total expenditure</b>		7,787	-	7,787	9,605
<b>Net (deficit)/surplus</b>		1,860	-	1,860	(4,774)
<b>Reconciliation of funds:</b>					
Total funds brought forward	7	5,488	-	5,488	10,262
<b>Total funds carried forward</b>	7	7,348	-	7,348	5,488

The notes on pages 8 to 9 form part of these financial statements

**KASHMIR SHELTER****BALANCE SHEET  
AS AT 31 MARCH 2024**

		<b>2024</b>	<b>2023</b>
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets		-	-
Investment property		-	-
		<u>-</u>	<u>-</u>
<b>Current assets</b>			
Cash at bank		7,698	5,838
Debtors		-	-
		<u>7,698</u>	<u>5,838</u>
<b>Creditors: amounts falling due within one year</b>	6	<u>(350)</u>	<u>(350)</u>
<b>Net current assets</b>		<u>7,348</u>	<u>5,488</u>
<b>Total assets less current liabilities</b>		<u>7,348</u>	<u>5,488</u>
<b>Net assets</b>		<u>7,348</u>	<u>5,488</u>
<b>Charity Funds</b>			
Unrestricted funds	7	7,348	5,488
<b>Total charity funds</b>	7	<u>7,348</u>	<u>5,488</u>

The financial statements were approved and authorised for issue by the Management Committee on 10 December 2024 and were signed on its behalf by:



Mr. Mohammad Ayub Khan  
Chair

The notes on pages 8 to 9 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Summary of significant accounting policies**

**(a) General information and basis of preparation**

Kashmir Shelter is a charity in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities provide relief and assistance for the public benefit to individuals in Jammu & Kashmir (referred to as 'Kashmir') who are victims of war, natural disasters, or catastrophes. Its objectives include arranging for the purchase and delivery of aid, collaborating with others to ensure aid reaches those in need, identifying the needs of affected individuals, and facilitating effective ways to address those need.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

The charity does not hold any restricted funds.

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the category above.

**(e) Tax**

The charity is exempt from tax on its charitable activities.

**(f) 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.



# KASHMIR SHELTER

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 2 Income from donations and legacies

	2024	2023
	£	£
Donations from individuals and other charities	<u>9,647</u>	<u>155,534</u>

### 3 Administration Cost

	2024	2023
	£	£
Website Cost	-	400
Bank Charges	<u>15</u>	<u>-</u>
	15	400

### 4 Cost on Activites

	2024	2023
	£	£
Poverty Alleviation	<u>7,422</u>	<u>8,854</u>
	7,422	8,854

### 5 Governance Cost

	2024	2023
	£	£
Accountancy	<u>350</u>	<u>350</u>
	350	350

### 6 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accrued Expenses	<u>350</u>	<u>350</u>
	<u>350</u>	<u>350</u>

### 7 Fund reconciliation

#### Unrestricted funds

	Balance at 01 April 2023	Income	Expenditure	Balance at 31 March 2024
	£	£	£	£
<b>Unrestricted</b>				
General funds	<u>5,488</u>	<u>9,646</u>	<u>(7,787)</u>	<u>7,348</u>

### 8 Related party transactions

There are no related party transactions during the year ended 31 March 2024 (2023: £ nil).