

# KHAAS

England & Wales · Charity number 1109895

## Details

|                |                                                                        |
|----------------|------------------------------------------------------------------------|
| Other names    | KHAAS ASIAN OPPORTUNITY GROUP FOR FAMILIES WITH SPECIAL NEEDS CHILDREN |
| Status         | Registered                                                             |
| Legal form     | Charitable company                                                     |
| Company number | <a href="#">05392624</a>                                               |
| Registered     | 2005-06-07                                                             |
| Register       | <a href="#">View on the Charity Commission register</a>                |

## Contact

|         |                                                                          |
|---------|--------------------------------------------------------------------------|
| Address | St. Werburghs Community Centre<br>Horley Road<br>Bristol<br>BS2 9TJ      |
| Phone   | 01179554070                                                              |
| Email   | <a href="mailto:khaas_bristol@yahoo.co.uk">khaas_bristol@yahoo.co.uk</a> |
| Website | <a href="http://www.khaas.co.uk">www.khaas.co.uk</a>                     |

## Activities

**Objects:** TO PROMOTE THE EDUCATION, WELFARE AND BENEFITS OF DISABLED AND SPECIAL NEEDS CHILDREN, YOUNG PEOPLE AND THEIR CARERS; TO ENSURE ACCESS TO RELEVANT RESOURCES TO IMPROVE THEIR QUALITY OF LIFE.

**Activities:** KHAAS seeks to promote the comprehensive needs of BME disabled children, their carers and families. KHAAS was formed in 1987 in response to research undertaken by Bristol Inner City health project. KHAAS provides a Saturday respite care, holiday playscheme, health related sessions, accredited and non accredited course, one to one group support & outings etc.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE CITY OF BRISTOL.
- Bristol City

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £146,955 | £115,359    | -      | -         |
| 2024-03-31 | £104,915 | £125,204    | -      | -         |
| 2023-03-31 | £99,776  | £125,607    | -      | -         |
| 2022-03-31 | £86,693  | £112,157    | -      | -         |
| 2021-03-31 | £132,211 | £82,364     | -      | -         |

## Trustees

| Name                | Role | Appointed  |
|---------------------|------|------------|
| Habibah Javid       |      | 2020-01-06 |
| Halima Sadia Younis |      | 2024-12-18 |
| Nisba Mukhtar Ahmed |      | 2015-12-16 |
| Raha Farah Mohamed  |      | 2026-01-06 |
| Shaheen Kalsoom     |      | 2014-02-13 |
| Sharmin Haque       |      | 2026-01-06 |
| TAHIRA RAFIQ        |      | 2018-01-31 |

**KHAAS**

England & Wales - Charity number 1109895

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# Accounts

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**KHAAS**  
**FINANCIAL STATEMENTS**

**31 MARCH 2025**

**Company Registration Number 5392624**  
**Charity Number 1109895**

# **KHAAS**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

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KHAAS

REFERENCE AND ADMINISTRATION DETAILS

YEAR ENDED 31 MARCH 2025

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Status

KHAAS is a registered charity governed by its Memorandum and Articles of Association. Charity number 1109895. It became incorporated as a company limited by guarantee on 15<sup>th</sup> March 2005, company number 5392624.

Trustees

The directors of the charitable company (“the charity”) are its trustees for the purposes of the charity law and throughout this report are collectively referred to as the trustees.

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

|                    |                         |
|--------------------|-------------------------|
| Tahira Rafiq       | Chairperson             |
| Shaheen Chaudhary  |                         |
| Nisba Qaisar Ahmed | Treasurer               |
| Nazia Chaudhry     | resigned December 2024  |
| Habibah Javid      |                         |
| Shumi Begum        |                         |
| Tehmina Naqvi      |                         |
| Sumera Liaqat      | resigned December 2024  |
| Halima Yunis       | appointed December 2024 |

Registered Office

St Werburghs Community Centre, Horley Road, Bristol, BS2 9TJ

Independent Examiners

Joanne Trowbridge MAAT, Bristol Community Accountants CIC, The Park, Daventry Road, Knowle, Bristol BS4 1DQ

Bankers

Lloyds TSB, Downend, Bristol, BS5 6NA

# **KHAAS**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2025**

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The Trustees present their report and the unaudited financial statements of the charity for the Year ended 31 March 2025.

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with the Charities Act 2011 as amended by the Charities Act 2022, the Companies Act 2006, the Memorandum and Articles of Association, and 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) issued in October 2019.

#### **Structure, Governance and Management**

##### **The Directors**

The Board of Directors, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 3.

##### **Objectives and activities**

###### ***Objects of the Charity***

To promote the education, welfare and benefits of BME disabled and special needs children, young people and their carers and to ensure access to relevant resources to improve their quality of life.

To provide advice and information on a wide range of issues relating to health, social and welfare services respite and transport.

To bring together carers of the disabled for mutual support, in order to avoid isolation and ease the pressures of caring.

To provide respite in a safe and stimulating environment in which BME disabled and special needs children and their siblings can play.

To make home visits to new referrals from Social Services, Health Visitors and other agencies.

To encourage parents to empower themselves by offering activities and short courses. To bring together carers for mutual support, co-operation and increased understanding between the parents, relatives and friends of the special needs children and the providers of the services.

To raise awareness amongst statutory and voluntary organizations of the needs of BME disabled and special needs children and their carers.

To raise adequate funds for the achievement of the ongoing objectives. To organise cultural events and other activities for the disabled and special needs children and their carers.

# KHAAS

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

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### Public benefit

In shaping the objectives for the year and planning activities, the trustees have complied with their duty under Section 4 of the Charities Act 2011 to have due regard for the Charity commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

### Summary of main objectives in relation to the above objects

This year Khaas has been able provide the following:-

- Saturday Respite Care play Scheme
- Half term Play Scheme
- Holiday play scheme
- Keep Fit/Healthy living
- Dress Design & Sewing
- Accredited/non accredited courses
- Healthy Cooking sessions
- Benefit Advice
- One 2 One & Group Counselling
- Information Workshops & Discussions
- Aromatherapy, Reflexology and Various Other Workshops
- Social & Educational Trips and Excursions for families and children
- Well-being and self-care workshops and discussions

### Summary of the main achievements of the Charity during the year

Another year where Khaas has made remarkable strides in supporting BAME disabled children and their families across Bristol. With the continued dedication of our team, volunteers, partners, and community, we have expanded our impact and addressed the needs of our families in a culturally sensitive and inclusive ways. Raising awareness in a way that resonates culturally remains a priority. This year, Khaas served over 250 families, offering customised support programs, therapy sessions, and health related workshops. Each program was designed to respond to the needs of BAME families, reflecting our mission of inclusion. A focus on culturally relevant support meant that families received services in languages they understood, from professionals who shared their cultural background.

Limited funding constrained the breadth of our services. Despite these challenges, Khaas maximised impact through careful resource allocation, ensuring that core services remained available to those in need.

With funding from grants and donations, Khaas maintained essential services. Through careful financial planning, we kept core programs stable. Moving forward, we aim to secure more sustainable funding channels to continue our work at Khaas.

Khaas has strengthened its role as a lifeline for BAME families with disabled children, providing both the children and their families with vital resources, care, and joy. Our achievements in 2024 were possible due to the unwavering support from our team, partners, and community. Together, we look forward to advancing our mission and making an even greater impact in 2025.

# KHAAS

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 MARCH 2025

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Activities range from courses for carers to enhance life skills and potentially introduce chances for employment and workshops and discussions on health related issues, money advice, counselling and

alternative therapies. These sessions are a lifeline for the carers and their wellbeing, Khaas offers a platform for the carers to relax in a culturally appropriate environment and to enjoy themselves, share experiences with those in similar situation from their onerous caring duties, albeit for a short while.

We are part of a Consortia made up of three other organisations, called Out and About funded by Bristol City Council, we work in partnership with WECIL, FACE and Khaas providing short breaks for disabled children and young people across the City. Working in close partnership with our consortia members has proven to be very successful as we are able to sign post families to an organisation that can best meet their needs.

The play scheme and holiday short breaks have continued successfully, we are constantly receiving referrals from Bristol City Council (disabled Children's team), Social Services, Health visitors, GP surgeries and word of mouth and are supporting many new families when a referral is made to us. During the summer we organised family trips to Porthcawl beach, Clip and Climb, Puxton Park and West Midlands Safari Park. Short breaks in the form family outings and trips for the whole family are always much appreciated by the families as taking a disabled child out with the family is very difficult by themselves, therefore we offer to support the family while away from home not only to organise but be there as their support network if they need it so they can enjoy a day out with the family.

Looking forward, we hope to continue to work as a strong and dedicated team in supporting as many families that need us and finding new funding streams to carry out our aims and objectives and confronting any new challenges that come our way.

We would like to take this opportunity to thank our wonderful staff, Management Committee and volunteers for their hard work and support and dedication. Last but not least, many thanks to all the service users for your continued support.

#### **Chairs report – Tahira Rafiq**

It gives me a great pleasure to add another number to Khaas's successful existence. Undoubtedly Khaas has proven its undented resilience through continual successful provision of its services to its service users regardless of the tough decisions and challenges it has faced over the year. Khaas remains determined and committed to continue to do its best to achieve its aims and objectives and service provision in its coming years and I am sure it will succeed with all your support, hard work and sheer dedication.

Khaas exists in a very demanding and challenging environment, and I am confident that in future it will be in a good position to provide the much-needed help and support to the families who are struggling with the care of their loved one.

Khaas enjoys a strong position of being in the heart of various communities. It has an edge over other similar service providers due to its vast experience and great level of understanding of different level of disabilities, the care needs of its users, the religious and cultural understanding and sensitivity to provide a flexible and user tailored care that its young disabled people and their family's needs. We are making and will continue to make the difference to life of those using us.

Khaas has proven through its life span and continue to be a real support for families with disabled children and their carers. Khaas has managed to offer tailored care for its disabled users through

# KHAAS

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 MARCH 2025

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provision of activities that provide them opportunity to be cared by our trained staff members, but also provide them activities which helps them to build essential interpersonal skills and confidence.

Khaas also provide opportunities for the carers and the service user's families to come together to unwind, socialise sharing common experiences through Yoga and exercise classes, walking groups, discussions and workshops on health-related topics, money advice, group counselling or learning new skills or polishing the existing once.

Finally, I would like to thank all the members of management committee, staff team and volunteers for their continued hard work, support and dedication without which Khaas won't be where it is today.

#### **Reserves Policy**

Khaas Financial Policy states the reserve limit to hold as unrestricted reserves will be 12 months running costs and further development costs in case significant drop in funding. Currently, unrestricted reserves held are £138,149 (2024: £130,388)

#### **Going Concern**

The financial statements have been prepared on a going concern basis, as the Trustees are satisfied that the charity has sufficient resources to continue in operation for at least 12 months from the date of approval of these financial statements.

In making this assessment, the Trustees have thoroughly reviewed the charity's financial position, considering both current performance and robust forecast income and expenditure projections for the forthcoming year and beyond. This assessment included an evaluation of the charity's unrestricted reserves, cash flow forecasts, and operational plans.

Based on this assessment, the Trustees confirm that they have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the Trustees consider that there are no material uncertainties related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern.

#### **Plans for the Future**

- Saturday Respite Care Play scheme
- Holiday Play Scheme
- Information workshops & Discussions
- weekly physical exercise
- Healthy cooking and nutrition.
- Accredited/non accredited courses
- Dress design/Sewing course
- Social and educational family trips.
- Benefits Advice
- One to one and group Counselling
- Well-Being and Self Care workshops and discussions.

# KHAAS

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

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### Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of KHAAS for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial

Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

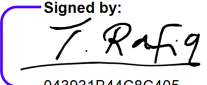
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for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

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiners are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiners.

### Independent examiners

Joanne Trowbridge of Bristol Community Accountants CIC was appointed as the charitable company's independent examiner during the year. Joanne Trowbridge is a member the Association of Accounting Technicians.

Approved by the trustees and signed on their behalf by:

Signed by:  24/9/2025  
 043931B44C8C405..... Date .....

Tahira Rafiq

Chair of Trustees Registered office:  
 St Werburghs Community Centre,  
 Horley Road, Bristol BS2 9TJ

# KHAAS

## INDEPENDENT EXAMINERS REPORT

### YEAR ENDED 31 MARCH 2025

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I report on the accounts of the company for the year ended 31st March 2025 which are set out on pages 10 to 19.

#### 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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

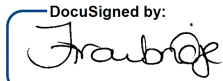
#### Independent examiner's statement

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

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

Joanne Trowbridge MAAT

DocuSigned by:  
  
.....C2F8368E1B574EA.....

Bristol Community Accountants CIC  
The Park  
Daventry Road  
Knowle Bristol BS4 1DQ

1/10/2025  
.....

**KHAAS****STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****YEAR ENDED 31 MARCH 2025**

|                                      |           | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2025 | Total Funds<br>2024 |
|--------------------------------------|-----------|-----------------------|---------------------|---------------------|---------------------|
|                                      | Note      | £                     | £                   | £                   | £                   |
| <b>Incoming and Endowments from:</b> |           |                       |                     |                     |                     |
| Donations and Legacies               | 3         | 16,355                | 51,318              | 67,673              | 18,491              |
| Charitable Activities                | 4         | 2,400                 | 75,695              | 78,095              | 85,208              |
| Investments                          | 5         | 1,187                 | -                   | 1,187               | 1,216               |
| <b>Total</b>                         |           | <b>19,942</b>         | <b>127,013</b>      | <b>146,955</b>      | <b>104,915</b>      |
| <b>Expenditure On:</b>               |           |                       |                     |                     |                     |
| Charitable activities                | 7         | 10,874                | 103,103             | 113,977             | 123,964             |
| Other                                | 8         | 1,307                 | 75                  | 1,382               | 1,240               |
| <b>Total</b>                         |           | <b>12,181</b>         | <b>103,178</b>      | <b>115,359</b>      | <b>125,204</b>      |
| <b>Net income/(expenditure)</b>      |           | <b>7,761</b>          | <b>23,835</b>       | <b>31,596</b>       | <b>(20,289)</b>     |
| <b>Reconciliation of Funds:</b>      |           |                       |                     |                     |                     |
| Total funds brought forward          |           | 130,388               | 1,244               | 131,632             | 151,921             |
| <b>Total funds Carried Forward</b>   | <b>17</b> | <b>138,149</b>        | <b>25,079</b>       | <b>163,228</b>      | <b>131,632</b>      |

All of the activities of the charity are classed as continuing

**The notes on pages 12 to 19 form part of these financial statements**

**KHAAS****BALANCE SHEET****YEAR ENDED 31 MARCH 2025**

|                                                        | Note | 2025<br>£      | 2024<br>£      |
|--------------------------------------------------------|------|----------------|----------------|
| <b>Current assets</b>                                  |      |                |                |
| Debtors                                                | 14   | 16,719         | 16,719         |
| Cash at bank and in hand                               |      | 148,271        | 117,041        |
| <i>Total current assets</i>                            |      | <u>164,990</u> | <u>133,760</u> |
| <b>Creditors : Amounts falling due within one year</b> | 15   | <u>(1,762)</u> | (2,128)        |
| <i>Net Current assets or liabilities</i>               |      | 163,228        | <u>131,632</u> |
| <b>Total net assets or liabilities</b>                 |      | <u>163,228</u> | <u>131,632</u> |
| <b>The Funds of the Charity</b>                        |      |                |                |
| Restricted funds                                       | 17   | 25,079         | 1,244          |
| Unrestricted funds                                     | 17   | <u>138,149</u> | 130,388        |
| <b>Total charity funds</b>                             |      | <u>163,228</u> | <u>131,632</u> |

The directors are satisfied that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

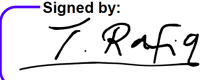
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

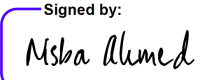
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

24/9/2025

These financial statements were approved by the trustees on ..... and are signed on their behalf by:

Signed by:  
  
 043931B44C8C405...  
 Chair of trustees  
 Tahira Rafiq

Signed by:  
  
 E9E6CC9EE1ED42F...  
 Treasurer  
 Nisba Ahmed

**The notes on pages 12 to 19 form part of these financial statements**

**KHAAS****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025**

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**1 Basis of Preparation**

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The 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 2019) - Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

- b) The accounts have been prepared on the assumption that the charitable company is able to continue as a going concern, which the trustees consider appropriate having regard to future confirmed funding and unrestricted cash balances of £139,409 (2024: £115,797) at the signing date. There are no material uncertainties about the charitable company's ability to continue as a going concern.
- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

**2 Accounting Policies**

- a) Income from donations/grants is included in income and endowments when these are receivable, except as follows:
- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
  - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.
- b) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.
- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost has been allocated 100% towards the charitable activities of the charity.
- d) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.
- e) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- f) 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.
- g) Depreciation is calculated so as to write of the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follow:
- Furniture and Equipment - 3 yrs. straight line
- h) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.
- i) The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

**KHAAS****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****Income and Endowments From:****3 Donations and Legacies**

|                  | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2025<br/>£</b> | <b>Total Funds<br/>2024<br/>£</b> |
|------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Grants           | 10,700                              | 51,318                            | 62,018                            | 17,986                            |
| Trip collections | 5,147                               | -                                 | 5,147                             | 505                               |
| Donations        | 508                                 | -                                 | 508                               | -                                 |
|                  | <u>16,355</u>                       | <u>51,318</u>                     | <u>67,673</u>                     | <u>18,491</u>                     |

*Donations and Legacies prior year*

|                  | <i>Unrestricted<br/>Funds<br/>£</i> | <i>Restricted<br/>Funds<br/>£</i> | <i>Total Funds<br/>2024<br/>£</i> |
|------------------|-------------------------------------|-----------------------------------|-----------------------------------|
| Grants           | 2,600                               | 15,386                            | 17,986                            |
| Trip collections | 505                                 | -                                 | 505                               |
|                  | <u>3,105</u>                        | <u>15,386</u>                     | <u>18,491</u>                     |

**4 Charitable Activities**

|                      | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2025<br/>£</b> | <b>Total Funds<br/>2024<br/>£</b> |
|----------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Bristol City Council | 2,400                               | 75,695                            | 78,095                            | 85,208                            |
|                      | <u>2,400</u>                        | <u>75,695</u>                     | <u>78,095</u>                     | <u>85,208</u>                     |

*Charitable Activities prior year*

|                      | <i>Unrestricted<br/>Funds<br/>£</i> | <i>Restricted<br/>Funds<br/>£</i> | <i>Total Funds<br/>2024<br/>£</i> |
|----------------------|-------------------------------------|-----------------------------------|-----------------------------------|
| Bristol City Council | 12,794                              | 72,414                            | 85,208                            |
|                      | <u>12,794</u>                       | <u>72,414</u>                     | <u>85,208</u>                     |

**5 Investments**

|               | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2025<br/>£</b> | <b>Total Funds<br/>2024<br/>£</b> |
|---------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Bank interest | <u>1,187</u>                        | <u>-</u>                          | <u>1,187</u>                      | <u>1,216</u>                      |

*Investments prior year - all unrestricted*

KHAAS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

6 Government grants

The total of such grants in ther period ending 31 March 2025 was £92,654 (2024: £93,327). There are no unfulfilled conditions or contingencies attaching to grants in the year ended 31 March 2025.

Expenditure on:

7 Charitable activities

|                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Total Funds<br>2024<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Staff costs          | 5,700                      | 75,437                   | 81,137                   | 87,710                   |
| Transport            | -                          | 8,605                    | 8,605                    | 9,333                    |
| Activities           | -                          | 6,838                    | 6,838                    | 9,411                    |
| Refreshments         | -                          | 1,041                    | 1,041                    | 708                      |
| Rent and room hire   | 4,389                      | 9,839                    | 14,228                   | 14,490                   |
| Telephone            | 264                        | 813                      | 1,077                    | 811                      |
| Postage & stationery | -                          | -                        | -                        | 11                       |
| Insurance            | 471                        | 344                      | 815                      | 801                      |
| Memberships          | 50                         | -                        | 50                       | 90                       |
| Professional fees    | -                          | 186                      | 186                      | 599                      |
|                      | 10,874                     | 103,103                  | 113,977                  | 123,964                  |

|                                  |                            |                          |                          |
|----------------------------------|----------------------------|--------------------------|--------------------------|
| Charitable activities prior year | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
| Staff costs                      | 26,133                     | 61,577                   | 87,710                   |
| Transport                        | 2,458                      | 6,875                    | 9,333                    |
| Activities                       | 421                        | 8,990                    | 9,411                    |
| Refreshments                     | 518                        | 190                      | 708                      |
| Rent and room hire               | 2,879                      | 11,611                   | 14,490                   |
| Telephone                        | 312                        | 499                      | 811                      |
| Postage & stationery             | 7                          | 4                        | 11                       |
| Insurance                        | -                          | 801                      | 801                      |
| Memberships                      | -                          | 90                       | 90                       |
| Professional fees                | 13                         | 586                      | 599                      |
|                                  | 32,741                     | 91,223                   | 123,964                  |

**KHAAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

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**8 Other**

|                                                                 | Unrestricted<br>Funds<br>£          | Restricted<br>Funds<br>£          | Total Funds<br>2025<br>£          | Total Funds<br>2024<br>£ |
|-----------------------------------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|--------------------------|
| Accountancy fees & statutory accounts<br>production             | 1,260                               | -                                 | 1,260                             | 1,145                    |
| Bank charges                                                    | 47                                  | 75                                | 122                               | 95                       |
|                                                                 | <u>1,307</u>                        | <u>75</u>                         | <u>1,382</u>                      | <u>1,240</u>             |
| <i>Other prior year</i>                                         | <i>Unrestricted<br/>Funds<br/>£</i> | <i>Restricted<br/>Funds<br/>£</i> | <i>Total Funds<br/>2024<br/>£</i> |                          |
| <i>Accountancy fees &amp; statutory accounts<br/>production</i> | <i>1,145</i>                        | <i>-</i>                          | <i>1,145</i>                      |                          |
| <i>Bank charges</i>                                             | <i>-</i>                            | <i>95</i>                         | <i>95</i>                         |                          |
|                                                                 | <u><i>1,145</i></u>                 | <u><i>95</i></u>                  | <u><i>1,240</i></u>               |                          |

**KHAAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

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**9 Net income for the year**

This is stated after charging:

|                              | 2025         | 2024         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Independent examination fees | 1,260        | 1,145        |
|                              | <u>1,260</u> | <u>1,145</u> |

**10 Staff costs and numbers**

The aggregate payroll costs were:

|                    | 2025          | 2024          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Wages and salaries | 78,907        | 85,594        |
| Pension Costs      | 2,230         | 2,116         |
|                    | <u>81,137</u> | <u>87,710</u> |

No employee received emoluments of more than £60,000 (2024: £Nil)

The average monthly head count was 11 staff (2024: 10 staff)

The key management personnel of the charity comprise the board of trustees & two senior employees. The total employee benefits of key management personnel, during the year, total £48,802 (2024: £57,610)

**11 Trustee remuneration and expenses**

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

**12 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**13 Related party transactions**

There were no related party transactions in the year (2024: £nil)

**KHAAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

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**14 Debtors**

|                               | <b>2025</b>   | <b>2024</b>   |
|-------------------------------|---------------|---------------|
|                               | <b>£</b>      | <b>£</b>      |
| Prepayments and other debtors | 16,719        | 16,719        |
|                               | <u>16,719</u> | <u>16,719</u> |

**15 Creditors: amounts falling due within one year**

|                             | <b>2025</b>  | <b>2024</b>  |
|-----------------------------|--------------|--------------|
|                             | <b>£</b>     | <b>£</b>     |
| Trade Creditors:            |              |              |
| Social Security Costs       | 502          | 983          |
| Accruals & Deferred Income: |              |              |
| Independent Examiners fee   | 1,260        | 1,145        |
|                             | <u>1,762</u> | <u>2,128</u> |

**16 Company limited by guarantee**

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

**KHAAS****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****17 Movement in funds**

|                                 | At<br>01-Apr<br>2024<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | At<br>31-Mar<br>2025<br>£ |
|---------------------------------|---------------------------|----------------------------|----------------------------|----------------|---------------------------|
| <b>Restricted funds</b>         |                           |                            |                            |                |                           |
| Bristol City Council            | -                         | 75,695                     | (75,695)                   | -              | -                         |
| BCC Holiday Hubs                | 1,244                     | 11,259                     | (12,503)                   | -              | -                         |
| National Lottery Community Fund | -                         | 19,505                     | -                          | -              | 19,505                    |
| BBC Children In Need            | -                         | 20,554                     | (14,980)                   | -              | 5,574                     |
| <b>Total Restricted Funds</b>   | <u>1,244</u>              | <u>127,013</u>             | <u>(103,178)</u>           | <u>-</u>       | <u>25,079</u>             |
| <b>Unrestricted funds</b>       |                           |                            |                            |                |                           |
| General Funds                   | 130,388                   | 19,942                     | (12,181)                   | -              | 138,149                   |
| <b>Total Unrestricted Funds</b> | <u>130,388</u>            | <u>19,942</u>              | <u>(12,181)</u>            | <u>-</u>       | <u>138,149</u>            |
| <b>Total funds</b>              | <u>131,632</u>            | <u>146,955</u>             | <u>(115,359)</u>           | <u>-</u>       | <u>163,228</u>            |

**Restricted Funds:**

|                                 |                                                                       |
|---------------------------------|-----------------------------------------------------------------------|
| Bristol City Council            | Supporting the running of the organisation and half term holiday hubs |
| BCC Holiday HUB                 | Half term holiday hubs                                                |
| National Lottery Community Fund | Salary and rent costs                                                 |
| BBC Children In Need            | Salary costs                                                          |

**18 Analysis of net assets between funds**

|                                       | General<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|---------------------------------------|-----------------------|--------------------------|---------------------|
| Cash at Bank and In Hand              | 139,409               | 8,862                    | 148,271             |
| Other Net Current Assets/Liabilities) | (1,260)               | 16,217                   | 14,957              |
| <b>Total</b>                          | <u>138,149</u>        | <u>25,079</u>            | <u>163,228</u>      |

**KHAAS****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****19** *Analysis of prior year funds, as required by paragraph 4.2. of the SORP*

|                                           | <b>Prior Year<br/>Unrestricted<br/>Funds<br/>2024<br/>£</b> | <b>Prior Year<br/>Restricted<br/>Funds<br/>2024<br/>£</b> | <b>Prior Year<br/>Total<br/>Funds<br/>2024<br/>£</b> |
|-------------------------------------------|-------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------|
| <b><i>Income and Endowments From:</i></b> |                                                             |                                                           |                                                      |
| <i>Donations and Legacies</i>             | 5,114                                                       | 13,377                                                    | 18,491                                               |
| <i>Charitable Activities</i>              | 12,794                                                      | 72,414                                                    | 85,208                                               |
| <i>Investments</i>                        | 1,216                                                       | -                                                         | 1,216                                                |
| <b><i>Total</i></b>                       | <b>19,124</b>                                               | <b>85,791</b>                                             | <b>104,915</b>                                       |
| <b><i>Expenditure On:</i></b>             |                                                             |                                                           |                                                      |
| <i>Charitable Activities</i>              | 32,741                                                      | 91,223                                                    | 123,964                                              |
| <i>Other</i>                              | 1,145                                                       | 95                                                        | 1,240                                                |
| <b><i>Total</i></b>                       | <b>33,886</b>                                               | <b>91,318</b>                                             | <b>125,204</b>                                       |
| <b><i>Net income/(expenditure)</i></b>    | <b>(14,762)</b>                                             | <b>(5,527)</b>                                            | <b>(20,289)</b>                                      |
| <b><i>Net movement in funds</i></b>       | <b>(14,762)</b>                                             | <b>(5,527)</b>                                            | <b>(20,289)</b>                                      |
| <b><i>Reconciliation of Funds:</i></b>    |                                                             |                                                           |                                                      |
| <i>Total funds brought forward</i>        | 145,150                                                     | 6,771                                                     | 151,921                                              |
| <b><i>Total funds carried forward</i></b> | <b>130,388</b>                                              | <b>1,244</b>                                              | <b>131,632</b>                                       |

**KHAAS**

England & Wales - Charity number 1109895

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# Accounts

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**KHAAS**  
**FINANCIAL STATEMENTS**

**31 MARCH 2024**

**Company Registration Number 5392624**  
**Charity Number 1109895**

# **KHAAS**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2024**

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**10**

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# KHAAS

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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### Status

KHAAS is a registered charity governed by its Memorandum and Articles of Association. Charity number 1109895. It became incorporated as a company limited by guarantee on 15<sup>th</sup> March 2005, company number 5392624.

### Trustees

The directors of the charitable company ("the charity") are its trustees for the purposes of the charity law and throughout this report are collectively referred to as the trustees.

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

|                    |                |                         |
|--------------------|----------------|-------------------------|
| Tahira Rafiq       | Chairperson    |                         |
| Shaheen Chaudhary  |                |                         |
| Nisba Qaisar Ahmed | Treasurer      |                         |
| Nazia Chaudhry     |                |                         |
| Nafeesa Akram      |                | resigned December 2023  |
| Habibah Javid      |                |                         |
| Madiha Mubashar    |                | resigned December 2023  |
| Annum Waheed       |                | resigned September 2023 |
| Adeela Nisar       |                | resigned December 2023  |
| Shumi Begum        |                | appointed December 2023 |
| Tehmina Naqvi      |                | appointed December 2023 |
| Sumera Liaqat      | Co-optee Trust | appointed December 2023 |

### Company Secretary

|             |                    |
|-------------|--------------------|
| Frida Malik | resigned June 2023 |
|-------------|--------------------|

### Registered Office

St Werburghs Community Centre, Horley Road, Bristol, BS2 9TJ

### Independent Examiners

Joanne Trowbridge MAAT, Bristol Community Accountants CIC, The Park, Daventry Road, Knowle, Bristol BS4 1DQ

### Bankers

Lloyds TSB, Downend, Bristol, BS5 6NA

# **KHAAS**

## **TRUSTEES' ANNUAL REPORT**

### **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.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011 as amended by the Charities Act 2022, the Companies Act 2006, the Memorandum and Articles of Association, and 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) issued in October 2019.

#### **Structure, Governance and Management**

##### **The Directors**

The Board of Directors, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

#### **Objectives and activities**

##### ***Objects of the Charity***

To promote the education, welfare and benefits of BME disabled and special needs children, young people and their carers and to ensure access to relevant resources to improve their quality of life.

To provide advice and information on a wide range of issues relating to health, social and welfare services respite and transport.

To bring together carers of the disabled for mutual support, in order to avoid isolation and ease the pressures of caring.

To provide respite in a safe and stimulating environment in which BME disabled and special needs children and their siblings can play.

To make home visits to new referrals from Social Services, Health Visitors and other agencies.

To encourage parents to empower themselves by offering activities and short courses. To bring together carers for mutual support, co-operation and increased understanding between the parents, relatives and friends of the special needs children and the providers of the services.

To raise awareness amongst statutory and voluntary organizations of the needs of BME disabled and special needs children and their carers.

To raise adequate funds for the achievement of the ongoing objectives. To organize cultural events and other activities for the disabled and special needs children and their carers.

# **KHAAS**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2024**

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### **Public benefit**

In shaping the objectives for the year and planning activities, the trustees have complied with their duty under Section 4 of the Charities Act 2011 to have due regard for the Charity commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

### **Summary of main objectives in relation to the above objects**

This year Khaas has been able provide the following:-

- Saturday Respite Care play Scheme
- Half term Play Scheme
- Holiday play scheme
- Keep Fit/Healthy living
- Dress Design & Sewing
- Accredited/non accredited courses
- Healthy Cooking sessions
- Benefit Advice
- One 2 One & Group Counselling
- Information Workshops & Discussions
- Aromatherapy, Reflexology and Various Other Workshops
- Social & Educational Trips and Excursions for families and children
- Well-being and self-care workshops and discussions
- Alternative Therapies

### **Summary of the main achievements of the Charity during the year**

Another amazing year at khaas where we were able to support families who have children with disabilities, their carers and families with a variety of activities for the whole family activities range from courses for carers to enhance life skills and potentially introduce chances for employment.

We are part of a consortia made up of five other organisations, called Out and About funded by Bristol City Council, we work in partnership with WECIL, SENSE, National Autistic Society providing short breaks for disabled children and young people across the City. Working in close partnership with our consortia members has proven to be very successful.

The play scheme and holiday short breaks have continued successfully, we are constantly receiving referrals from Bristol City Council (disabled Children's team), Social Services, Health visitors, doctor's surgeries and word of mouth. We are seeing a steady increase in these referrals and are supporting many new families over the year.

During the summer we organised family trips to Barry Island, Drayton Manor and Noahs Ark. These short breaks for the whole family are always well attended. Taking a disabled child out with the family is very difficult therefore we offer to support the family while away from home not only to organise but be there as their support network if they need it.

# KHAAS

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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Looking forward, we hope to continue to work as a strong and dedicated team in supporting as many families that need us and finding new funding streams to carry out our aims and objectives and confronting any new challenges that come our way.

We would like to take this opportunity to thank our wonderful staff, Management Committee and volunteers for their hard work and support and dedication. Last but not least, many thanks to all the service users for your continued support.

### **Chairs report – Tahira Rafiq**

I would like to begin with a very warm welcome to you all and would like to thank every one of you for being part of Khaas community. It gives me a great pleasure to announce/confirm yet again a successful year for Khaas despite encountering and persevering through challenges it has faced over the past few years. Khaas has proven its resilience through continual successful provision of its services to its service users and each one of us is determined and committed to continue to do our best to achieve the same in coming years.

I am confident that Khaas is in a stronger position to provide the much needed help and support to our families who are struggling and will continue to do its best to ease pressure and make a difference to the lives of those who uses Khaas's services.

My journey with Khaas began a few years ago when I visited the all the local community-based organisations as part of a project my employer organisation was doing. While visiting Khaas I was astonished and amazed by the level of help and support Khaas offers to families with disabled children.

I was greatly impressed by the level of staff commitment and their dedication towards Khaas and its service users. Hence, I could not stop my-self from being a part of such an important organisation and its family, hence I formally joined Khaas as a member of trustees. Having understanding of different level of disabilities and experience of working with disabled young people and their families I understand the level of anxiety and stress this may cause to households with disabled children or children with challenging behaviours. Hence, Khaas has proven to be and continue to be a real support for such families' parent and carers and have managed to enrich their lives.

Khaas has managed this by offering activities for disabled children, which enable them to channel their energies and efforts in positive directions and enhance their self-esteem and confidence. Not only this Khaas also provide a break for families by providing opportunities for them to socialise, through meeting other parent and carers, by attending Yoga or sewing classes other opportunities to learn new skills or polishing the existing once and opening employment doors and removing barriers. In short, Khaas is making a real difference to all those associated with it, whether it's a trustees team, management and staff team, service users or their families/carers, Khaas is having a positive impact on all those mentioned.

The play scheme is a real asset and valuable service for children and their families, which gives carers a break from their role as a carer while their child is at the play scheme. The play scheme staff and volunteers are committed and do an amazing job; they are very experienced, caring and passionate about their roles.

# **KHAAS**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2024**

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These sessions are a lifeline for the carers and their wellbeing, as Khaas offers them a platform to ease pressure on them and to get relax in a culturally appropriate environment and to enjoy themselves and share experiences with those in similar situation.

Khaas recognises and understand cultural/religious differences in the BAME communities and play its vital role in engaging with all BAME communities and respect equality and celebrate diversity.

In the end I would like to thank all the members of management committee, staff team and volunteers and for their continued hard work, dedication to the Khaas and its operations and service provision and being a chair I look forwards to working with you all again for new year's and Khaas's future.

### **Reserves Policy**

Khaas Financial Policy states the reserve limit to hold unrestricted reserves for further development and running cost of 12 months in case significant drop in funding.

### **Plans for the Future**

- Continuation of services:-
- Saturday Respite Care Play scheme
- Holiday Play Scheme
- Information workshops & Discussions
- weekly physical exercise
- Healthy cooking and nutrition.
- Accredited/non accredited courses
- Dress design/Sewing course
- Social and educational family trips.
- Benefits Advice
- One to one and group Counselling
- Well-Being and Self Care workshops and discussions.
- Alternative Therapies

### **Trustees' responsibilities in relation to the financial statements**

The trustees (who are also directors of KHAAS for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

# KHAAS

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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 charitable company, and hence for taking reasonable steps for the prevention and detection of fraud and any other irregularities.

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiners are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiners.

### Independent examiners

Joanne Trowbridge of Bristol Community Accountants CIC was appointed as the charitable company's independent examiner during the year. Joanne Trowbridge is a member the Association of Accounting Technicians.

Approved by the trustees and signed on their behalf by:

  
.....  
Tahira Rafiq

Date .....19/6/2024.....

Chair of Trustees Registered office:  
St Werburghs Community Centre,  
Horley Road,  
Bristol B  
S2 9TJ

# KHAAS

## INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2024

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I report on the accounts of the company for the year ended 31st March 2024 which are set out on pages 10 to 19.

### 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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

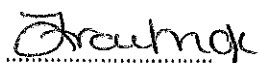
### Independent examiner's statement

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

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

Joanne Trowbridge MAAT



Bristol Community Accountants CIC  
The Park  
Daventry Road  
Knowle Bristol BS4 1DQ

21/6/24

# KHAAS

## STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2024

|                                      |           | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2024 | Total Funds<br>2023 |
|--------------------------------------|-----------|-----------------------|---------------------|---------------------|---------------------|
|                                      | Note      | £                     | £                   | £                   | £                   |
| <b>Incoming and Endowments from:</b> |           |                       |                     |                     |                     |
| Donations and Legacies               | 3         | 5,114                 | 13,377              | 18,491              | 27,498              |
| Charitable Activities                | 4         | 12,794                | 72,414              | 85,208              | 72,024              |
| Investments                          | 5         | 1,216                 | -                   | 1,216               | 254                 |
| <b>Total</b>                         |           | <b>19,124</b>         | <b>85,791</b>       | <b>104,915</b>      | <b>99,776</b>       |
| <b>Expenditure On:</b>               |           |                       |                     |                     |                     |
| Charitable activities                | 6         | 32,741                | 91,223              | 123,964             | 124,502             |
| Other                                | 7         | 1,145                 | 95                  | 1,240               | 1,105               |
| <b>Total</b>                         |           | <b>33,886</b>         | <b>91,318</b>       | <b>125,204</b>      | <b>125,607</b>      |
| <b>Net income/(expenditure)</b>      |           | <b>(14,762)</b>       | <b>(5,527)</b>      | <b>(20,289)</b>     | <b>(25,831)</b>     |
| <b>Reconciliation of Funds:</b>      |           |                       |                     |                     |                     |
| Total funds brought forward          |           | 145,150               | 6,771               | 151,921             | 177,752             |
| <b>Total funds Carried Forward</b>   | <b>16</b> | <b>130,388</b>        | <b>1,244</b>        | <b>131,632</b>      | <b>151,921</b>      |

All of the activities of the charity are classed as continuing

The notes on pages 12 to 19 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

# KHAAS

## BALANCE SHEET

YEAR ENDED 31 MARCH 2024

|                                                        | Note | 2024<br>£      | 2023<br>£      |
|--------------------------------------------------------|------|----------------|----------------|
| <b>Current assets</b>                                  |      |                |                |
| Debtors                                                | 13   | 16,719         | 16,719         |
| Cash at bank and in hand                               |      | <u>117,041</u> | <u>137,448</u> |
| <i>Total current assets</i>                            |      | 133,760        | 154,167        |
| <b>Creditors : Amounts falling due within one year</b> | 14   | <u>(2,128)</u> | (2,246)        |
| <i>Net Current assets or liabilities</i>               |      | 131,632        | 151,921        |
| <b>Total net assets or liabilities</b>                 |      | <u>131,632</u> | <u>151,921</u> |
| <b>The Funds of the Charity</b>                        |      |                |                |
| Restricted funds                                       | 16   | 1,244          | 6,771          |
| Unrestricted funds                                     | 16   | <u>130,388</u> | 145,150        |
| <b>Total charity funds</b>                             |      | <u>131,632</u> | <u>151,921</u> |

The directors are satisfied that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees on 19/6/24 and are signed on their behalf by:



Chair of trustees  
Tahira Rafiq



Treasurer  
Nisba Ahmed

The notes on pages 12 to 19 form part of these financial statements

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2024

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#### 1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The 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 2019) - Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

- b) The accounts have been prepared on the assumption that the charitable company is able to continue as a going concern, which the trustees consider appropriate having regard to future confirmed funding and unrestricted cash balances of £115,797 (2023: £130,677) at the signing date. There are no material uncertainties about the charitable company's ability to continue as a going concern.
- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

#### 2 Accounting Policies

- a) Income from donations/grants is included in income and endowments when these are receivable, except as follows:
- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
  - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.
- b) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.
- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost has been allocated 100% towards the charitable activities of the charity.
- d) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.
- e) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- f) 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.
- g) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:
- Furniture and Equipment - 3 yrs. straight line
- h) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.
- i) The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

### Income and Endowments From:

#### 3 Donations and Legacies

|                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Total Funds<br>2023<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Grants:               |                            |                          |                          |                          |
| Mencap                | 2,600                      | -                        | 2,600                    | 4,666                    |
| Bristol Charities     | -                          | 4,100                    | 4,100                    | -                        |
| Westsport             | -                          | 577                      | 577                      | 5,246                    |
| University of Bristol | 2,009                      | -                        | 2,009                    | -                        |
| Feeding Bristol       | -                          | -                        | -                        | 3,324                    |
| Awards for All        | -                          | -                        | -                        | 4,917                    |
| Holiday Hub           | -                          | 8,700                    | 8,700                    | 8,086                    |
| Trip Collections      | 505                        | -                        | 505                      | 1,259                    |
|                       | <u>5,114</u>               | <u>13,377</u>            | <u>18,491</u>            | <u>27,498</u>            |

#### Donations and Legacies prior year

|                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|------------------|----------------------------|--------------------------|--------------------------|
| Grants:          |                            |                          |                          |
| Mencap           | -                          | 4,666                    | 4,666                    |
| Westsport        | -                          | 5,246                    | 5,246                    |
| Feeding Bristol  | -                          | 3,324                    | 3,324                    |
| Awards for All   | -                          | 4,917                    | 4,917                    |
| Holiday Hub      | -                          | 8,086                    | 8,086                    |
| Trip Collections | 1,259                      | -                        | 1,259                    |
|                  | <u>1,259</u>               | <u>26,239</u>            | <u>27,498</u>            |

#### 4 Charitable Activities

|                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Total Funds<br>2023<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Bristol City Council | 12,794                     | 72,414                   | 85,208                   | 72,024                   |
|                      | <u>12,794</u>              | <u>72,414</u>            | <u>85,208</u>            | <u>72,024</u>            |

#### Charitable Activities prior year

|                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|
| Bristol City Council | 5,150                      | 66,874                   | 72,024                   |
|                      | <u>5,150</u>               | <u>66,874</u>            | <u>72,024</u>            |

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

### 5 Investments

|               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Total Funds<br>2023<br>£ |
|---------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Bank interest | 1,216                      | -                        | 1,216                    | 254                      |

*Investments prior year - all unrestricted*

### Expenditure on:

### 6 Charitable activities

|                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Total Funds<br>2023<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Staff costs          | 26,133                     | 61,577                   | 87,710                   | 86,202                   |
| Transport            | 2,458                      | 6,875                    | 9,333                    | 10,007                   |
| Activities           | 421                        | 8,990                    | 9,411                    | 9,292                    |
| Refreshments         | 518                        | 190                      | 708                      | 2,740                    |
| Rent and room hire   | 2,879                      | 11,611                   | 14,490                   | 13,088                   |
| Telephone            | 312                        | 499                      | 811                      | 1,435                    |
| Postage & Stationery | 7                          | 4                        | 11                       | 130                      |
| Training             | -                          | -                        | -                        | 110                      |
| Insurance            | -                          | 801                      | 801                      | 746                      |
| Memberships          | -                          | 90                       | 90                       | -                        |
| Professional Fees    | 13                         | 586                      | 599                      | 752                      |
|                      | 32,741                     | 91,223                   | 123,964                  | 124,502                  |

*Charitable activities prior year*

|                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|
| Staff costs          | -                          | 86,202                   | 86,202                   |
| Transport            | -                          | 10,007                   | 10,007                   |
| Activities           | -                          | 9,292                    | 9,292                    |
| Refreshments         | 1,067                      | 1,673                    | 2,740                    |
| Rent and room hire   | 3,254                      | 9,834                    | 13,088                   |
| Telephone            | 241                        | 1,194                    | 1,435                    |
| Postage & Stationery | -                          | 130                      | 130                      |
| Training             | -                          | 110                      | 110                      |
| Insurance            | -                          | 746                      | 746                      |
| Professional Fees    | 115                        | 637                      | 752                      |
|                      | 4,677                      | 119,825                  | 124,502                  |

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

### 7 Other

|                                                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Total Funds<br>2023<br>£ |
|-----------------------------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Accountancy Fees & statutory accounts<br>production | 1,145                      | -                        | 1,145                    | 1,008                    |
| Bank Charges                                        | -                          | 95                       | 95                       | 97                       |
|                                                     | <u>1,145</u>               | <u>95</u>                | <u>1,240</u>             | <u>1,105</u>             |

#### Other prior year

|                                                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|-----------------------------------------------------|----------------------------|--------------------------|--------------------------|
| Accountancy Fees & statutory accounts<br>production | 817                        | 191                      | 1,008                    |
| Bank Charges                                        | 11                         | 86                       | 97                       |
|                                                     | <u>828</u>                 | <u>277</u>               | <u>1,105</u>             |

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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### 8 Net income for the year

This is stated after charging:

|                              | 2024  | 2023  |
|------------------------------|-------|-------|
|                              | £     | £     |
| Independent examination fees | 1,145 | 1,008 |

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### 9 Staff costs and numbers

The aggregate payroll costs were:

|                    | 2024   | 2023   |
|--------------------|--------|--------|
|                    | £      | £      |
| Wages and salaries | 85,594 | 84,207 |
| Pension Costs      | 2,116  | 1,995  |

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No employee received emoluments of more than £60,000 (2023: £Nil)

The average monthly head count was 10 staff (2023: 10 staff)

The key management personnel of the charity comprise the board of trustees & senior employees. The total employee benefits of key management personnel, during the year, total £57,610 (2023: £54,000)

### 10 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 12 Related party transactions

There were no related party transactions in the year (2023: £nil)

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2024

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#### 13 Debtors

|                               | 2024<br>£     | 2023<br>£     |
|-------------------------------|---------------|---------------|
| Prepayments and other debtors | 16,719        | 16,719        |
|                               | <u>16,719</u> | <u>16,719</u> |

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

|                             | 2024<br>£    | 2023<br>£    |
|-----------------------------|--------------|--------------|
| Trade Creditors:            |              |              |
| Social Security Costs       | 983          | 1,238        |
| Accruals & Deferred Income: |              |              |
| Independent Examiners fee   | 1,145        | 1,008        |
|                             | <u>2,128</u> | <u>2,246</u> |

#### 15 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

### 16 Movement in funds

|                                 | At<br>01-Apr<br>2023<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | At<br>31-Mar<br>2024<br>£ |
|---------------------------------|---------------------------|----------------------------|----------------------------|----------------|---------------------------|
| <b>Restricted funds</b>         |                           |                            |                            |                |                           |
| Bristol City Council            | -                         | 66,874                     | (66,874)                   | -              | -                         |
| BCC Holiday Hubs                | -                         | 14,240                     | (12,996)                   | -              | 1,244                     |
| Awards for All                  | 2,105                     | -                          | (2,105)                    | -              | -                         |
| Mencap                          | 4,666                     | -                          | (4,666)                    | -              | -                         |
| WestSport                       | -                         | 577                        | (577)                      | -              | -                         |
| Bristol Charities               | -                         | 4,100                      | (4,100)                    | -              | -                         |
| <b>Total Restricted Funds</b>   | <b>6,771</b>              | <b>85,791</b>              | <b>(91,318)</b>            | <b>-</b>       | <b>1,244</b>              |
| <b>Unrestricted funds</b>       |                           |                            |                            |                |                           |
| General Funds                   | 145,150                   | 19,124                     | (33,886)                   | -              | 130,388                   |
| <b>Total Unrestricted Funds</b> | <b>145,150</b>            | <b>19,124</b>              | <b>(33,886)</b>            | <b>-</b>       | <b>130,388</b>            |
| <b>Total funds</b>              | <b>151,921</b>            | <b>104,915</b>             | <b>(125,204)</b>           | <b>-</b>       | <b>131,632</b>            |

#### Restricted Funds:

|                      |                                                                       |
|----------------------|-----------------------------------------------------------------------|
| Bristol City Council | Supporting the running of the organisation and half term holiday hubs |
| BCC Holiday HUB      | Half term holiday hubs                                                |
| Awards For All       | Support with carers sessions                                          |
| Mencap               | Yoga and cooking sessions                                             |
| Westsport            | Activity sessions for carers sessions                                 |
| Bristol Charities    | Keep fit & healthy easily sessions                                    |

### 17 Analysis of net assets between funds

|                                       | General<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|---------------------------------------|-----------------------|--------------------------|---------------------|
| Cash at Bank and In Hand              | 115,797               | 1,244                    | 117,041             |
| Other Net Current Assets/Liabilities) | 14,591                | -                        | 14,591              |
| <b>Total</b>                          | <b>130,388</b>        | <b>1,244</b>             | <b>131,632</b>      |

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

18 Analysis of prior year funds, as required by paragraph 4.2. of the SORP

|                                    | Prior Year<br>Unrestricted<br>Funds<br>2023<br>£ | Prior Year<br>Restricted<br>Funds<br>2023<br>£ | Prior Year<br>Total<br>Funds<br>2023<br>£ |
|------------------------------------|--------------------------------------------------|------------------------------------------------|-------------------------------------------|
| <b>Income and Endowments From:</b> |                                                  |                                                |                                           |
| Donations and Legacies             | 1,259                                            | 26,239                                         | 27,498                                    |
| Charitable Activities              | 5,150                                            | 66,874                                         | 72,024                                    |
| Investments                        | 254                                              | -                                              | 254                                       |
| <b>Total</b>                       | <b>6,663</b>                                     | <b>93,113</b>                                  | <b>99,776</b>                             |
| <b>Expenditure On:</b>             |                                                  |                                                |                                           |
| Charitable Activities              | 4,677                                            | 119,825                                        | 124,502                                   |
| Other                              | 828                                              | 277                                            | 1,105                                     |
| <b>Total</b>                       | <b>5,505</b>                                     | <b>120,102</b>                                 | <b>125,607</b>                            |
| <b>Net income/(expenditure)</b>    | <b>1,158</b>                                     | <b>(26,989)</b>                                | <b>(25,831)</b>                           |
| <b>Net movement in funds</b>       | <b>1,158</b>                                     | <b>(26,989)</b>                                | <b>(25,831)</b>                           |
| <b>Reconciliation of Funds:</b>    |                                                  |                                                |                                           |
| Total funds brought forward        | 143,992                                          | 33,760                                         | 177,752                                   |
| <b>Total funds carried forward</b> | <b>145,150</b>                                   | <b>6,771</b>                                   | <b>151,921</b>                            |

**KHAAS**

England & Wales - Charity number 1109895

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# Accounts

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**KHAAS**  
**FINANCIAL STATEMENTS**

**31 MARCH 2023**

Company Registration Number 5392624  
Charity Number 1109895

# **KHAAS**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

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# KHAAS

## REFERENCE AND ADMINISTRATIVE DETAILS

### YEAR ENDED 31 MARCH 2023

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#### Status

KHAAS is a registered charity governed by its Memorandum and Articles of Association. Charity number 1109895. It became incorporated as a company limited by guarantee on 15<sup>th</sup> March 2005, company number 5392624.

#### Trustees

The directors of the charitable company ("the charity") are its trustees for the purposes of the charity law and throughout this report are collectively referred to as the trustees.

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

|                    |             |                         |
|--------------------|-------------|-------------------------|
| Naveeda Asif       | Chairperson | resigned December 2022  |
| Tahira Rafique     | Chairperson | appointed December 2022 |
| Shaheen Chaudhary  |             |                         |
| Nisba Qaisar Ahmed | Treasurer   |                         |
| Nazia Chaudhry     |             |                         |
| Nafeesa Akram      |             |                         |
| Habibah Javid      |             |                         |
| Madiha Mubashar    |             |                         |
| Annum Waheed       |             | appointed December 2022 |
| Adeela Nisar       |             | appointed December 2022 |

#### Company Secretary

Frida Malik

#### Registered Office

St Werburghs Community Centre, Horley Road, Bristol, BS2 9TJ

#### Independent Examiners

Joanne Trowbridge MAAT, Bristol Community Accountants CIC, The Park, Daventry Road, Knowle, Bristol BS4 1DQ

#### Bankers

Lloyds TSB, Downend, Bristol, BS5 6NA

# **KHAAS**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2023**

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The Trustees present their report and the unaudited financial statements of the charity for the Year ended 31 March 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011 as amended by the Charities Act 2022, the Companies Act 2006, the Memorandum and Articles of Association, and 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) issued in October 2019.

#### **Structure, Governance and Management**

##### **The Directors**

The Board of Directors, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

#### **Objectives and activities**

##### ***Objects of the Charity***

To promote the education, welfare, and benefits of BME disabled and special needs children, young people and their carers and to ensure access to relevant resources to improve their quality of life.

To provide advice and information on a wide range of issues relating to health, social and welfare services respite, and transport.

To bring together carers of the disabled for mutual support, in order to avoid isolation and ease the pressures of caring.

To provide respite in a safe and stimulating environment in which BME disabled and special needs children and their siblings can play.

To make home visits to new referrals from Social Services, Health Visitors and other agencies.

To encourage parents to empower themselves by offering activities and short courses. To bring together carers for mutual support, co-operation and increased understanding between the parents, relatives and friends of the special needs children and the providers of the services.

To raise awareness amongst statutory and voluntary organizations of the needs of BME disabled and special needs children and their carers.

To raise adequate funds for the achievement of the ongoing objectives. To organize cultural events and other activities for the disabled and special needs children and their carers.

# **KHAAS**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2023**

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### **Public benefit**

In shaping the objectives for the year and planning activities, the trustees have complied with their duty under Section 4 of the Charities Act 2011 to have due regard for the Charity commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

### **Summary of main objectives in relation to the above objects**

This year Khaas has been able to provide the following:-

- Saturday Respite Care play Scheme
- Half term Play Scheme
- Holiday play scheme
- Keep Fit/Healthy living
- Dress Design & Sewing
- Accredited/non accredited courses
- Healthy Cooking sessions
- Benefit Advice
- One 2 One & Group Counselling
- Information Workshops & Discussions
- Aromatherapy, Reflexology and Various Other Workshops
- Social & Educational Trips and Excursions for families and children

### **Summary of the main achievements of the Charity during the year**

Following COVID, we had to focus on recovery and developing all our services back to a high quality face to face provision. We have continued to provide vital services to our carers and families in the most accessible and inclusive way. Many families were reluctant to engage in group activities, by continuous support and encouragement; they eventually came out of isolation and started participating in activities.

Listening and responding to the needs of our families is one of our core values and being user led. We are here today because of the respect and confidence our families have in us, this is evident in the feedback we receive from service users and the difference khaas makes in the lives of so many families in Bristol.

Our Carers project is open to all parents and carers of disabled children offering a wide range of activities and accredited/non accredited courses in order to learn and achieve new skills. This year, we have successfully restarted the wellbeing sessions, yoga, sewing group, a walking group and a swimming group. These activities have proven to be a lifeline for many carers.

We are part of a Consortia made up of five other organisations, called Out and About funded by Bristol City Council, we work in partnership with WECIL, SENSE, National Autistic Society providing short breaks for disabled children and young people across the City. Working in close partnership with our consortia members has proven to be very successful.

# **KHAAS**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2023**

The play scheme and holiday short breaks have continued successfully, we are constantly receiving referrals from Bristol City Council (disabled Children's team), Social Services, Health visitors, doctor's surgeries and word of mouth. We are seeing a steady increase in these referrals and are supporting many new families over the year.

During the summer we organised family trips to Barry Island, Drayton Manor and Noahs Ark. These short breaks for the whole family are always well attended. Taking a disabled child out with the family is very difficult therefore we offer to support the family while away from home not only to organise but be there as their support network if they need it.

Looking forward, we hope to continue to work as a strong and dedicated team in supporting as many families that need us and finding new funding streams to carry out our aims and objectives and confronting any new challenges that come our way.

We would like to take this opportunity to thank our wonderful staff, Management Committee and volunteers for their hard work and support and dedication. Last but not least, many thanks to all the service users for your continued support.

#### **Chairs report - Naveeda Asif**

It's great to see the services coming back to normality after the pandemic. As we move beyond the crises, I am confident that Khaas is in a stronger position and has been able to continue to offer help and support to families struggling, and overcome challenges during Covid 19.

Khaas has been a real support network for me over the years given me the opportunity to meet other parent and carers which enabled me to help and support many others which is truly what I believe in. The report does not fully reflect the true and strong spirit of Khaas and the impact it has on the lives of parent/carers. The play scheme is a real asset and valuable service to families which gives carers some break from the caring role when their child is at the play scheme. They can dedicate this time to their other children or their household chores. The play scheme staff and volunteers are committed and do an amazing job; they are very enthusiastic and passionate about their role working with children with additional needs which can be very challenging but rewarding none the less.

The carer's sessions are a lifeline for the carers (me included) where they are offered platform to relax in a culturally appropriate environment to enjoy and learn life skills, socialise and off load. These sessions are very important for the wellbeing of the carers as they are able to meet other carers in a similar situations and share experiences.

As chair I am excited for our future, we have the ability to build on our existing platforms, reach more families and offer help and support in order to sustain better wellbeing and support network for the families registered with khaas and the wider communities.

I would like to thank the staff and the management committee for their continued support and motivation. They have demonstrated resilience, tenacity, loyalty and commitment.. Recognising cultural differences is a vital key part of Khaas by ensuring we engage with all BAME communities and respect equality and diversity.

# KHAAS

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

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### Reserves Policy

Khaas Financial Policy states the reserve limit to hold unrestricted reserves for further development and running cost of 12 months in case significant drop in funding.

### Plans for the Future

Continuation of services:-

Saturday Respite Care Play scheme

Holiday Play Scheme

Information workshops & Discussions

weekly physical exercise

Healthy cooking and nutrition.

Accredited/non accredited courses

Dress design/Sewing course

Social and educational family trips.

Benefits Advice

One to one and group Counselling

### **Trustees' responsibilities in relation to the financial statements**

The trustees (who are also directors of KHAAS for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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 charitable company, and hence for taking reasonable steps for the prevention and detection of fraud and any other irregularities.

# KHAAS

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

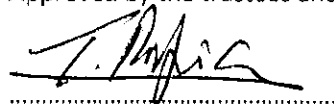
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The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiners are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiners.

### Independent examiners

Joanne Trowbridge of Bristol Community Accountants CIC was appointed as the charitable company's independent examiner during the year. Joanne Trowbridge is a member the Association of Accounting Technicians.

Approved by the trustees and signed on their behalf by:



Date 20/09/2023

Tahria Rafique

Chair of Trustees Registered office: St Werburghs Community Centre, Horley Road, Bristol BS2 9TJ

# KHAAS

## INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2023

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I report on the accounts of the company for the year ended 31st March 2023 which are set out on pages 8 to 16.

### 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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

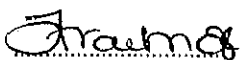
### Independent examiner's statement

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

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

Joanne Trowbridge MAAT



Bristol Community Accountants CIC  
The Park  
Daventry Road  
Knowle Bristol BS4 1DQ

26/9/23

## KHAAS

### STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2023

|                                      |           | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2023 | Total Funds<br>2022 |
|--------------------------------------|-----------|-----------------------|---------------------|---------------------|---------------------|
|                                      | Note      | £                     | £                   | £                   | £                   |
| <b>Incoming and Endowments from:</b> |           |                       |                     |                     |                     |
| Donations and Legacies               | 3         | 1,259                 | 26,239              | 27,498              | 11,924              |
| Charitable Activities                | 4         | 5,150                 | 66,874              | 72,024              | 78,006              |
| Investments                          | 5         | 254                   | -                   | 254                 | 15                  |
| <b>Total</b>                         |           | <b>6,663</b>          | <b>93,113</b>       | <b>99,776</b>       | <b>89,945</b>       |
| <b>Expenditure On:</b>               |           |                       |                     |                     |                     |
| Charitable activities                | 6         | 4,677                 | 119,825             | 124,502             | 111,079             |
| Other                                | 7         | 828                   | 277                 | 1,105               | 1,078               |
| <b>Total</b>                         |           | <b>5,505</b>          | <b>120,102</b>      | <b>125,607</b>      | <b>112,157</b>      |
| <b>Net income/(expenditure)</b>      |           | <b>1,158</b>          | <b>(26,989)</b>     | <b>(25,831)</b>     | <b>(22,212)</b>     |
| <b>Net movement in funds</b>         |           | <b>1,158</b>          | <b>(26,989)</b>     | <b>(25,831)</b>     | <b>(22,212)</b>     |
| <b>Reconciliation of Funds:</b>      |           |                       |                     |                     |                     |
| Total funds brought forward          |           | 143,992               | 33,760              | 177,752             | 199,964             |
| <b>Total funds Carried Forward</b>   | <b>16</b> | <b>145,150</b>        | <b>6,771</b>        | <b>151,921</b>      | <b>177,752</b>      |

All of the activities of the charity are classed as continuing

The notes on pages 10 to 16 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

# KHAAS

## BALANCE SHEET

YEAR ENDED 31 MARCH 2023

|                                                        | Note | 2023<br>£ | 2022<br>£ |
|--------------------------------------------------------|------|-----------|-----------|
| <b>Current assets</b>                                  |      |           |           |
| Debtors                                                | 13   | 16,719    | 16,718    |
| Cash at bank and in hand                               |      | 137,448   | 163,608   |
| <i>Total current assets</i>                            |      | 154,167   | 180,326   |
| <b>Creditors : Amounts falling due within one year</b> | 14   | (2,246)   | (2,574)   |
| <i>Net Current assets or liabilities</i>               |      | 151,921   | 177,752   |
| <b>Total net assets or liabilities</b>                 |      | 151,921   | 177,752   |
| <b>The Funds of the Charity</b>                        |      |           |           |
| Restricted funds                                       | 16   | 6,771     | 33,760    |
| Unrestricted funds                                     | 16   | 145,150   | 143,992   |
| <i>Total charity funds</i>                             |      | 151,921   | 177,752   |

The directors are satisfied that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

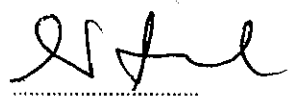
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees on 20/9/23 and are signed on their behalf by:

  
Chair of trustees  
Tahira Rafique

  
Treasurer  
Nisba Ahmed

The notes on pages 10 to 16 form part of these financial statements

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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### 1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The 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 2019) - Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

- b) The accounts have been prepared on the assumption that the charitable company is able to continue as a going concern, which the trustees consider appropriate having regard to future confirmed funding and unrestricted cash balances of £130,677 (2022: £143,992) at the signing date. There are no material uncertainties about the charitable company's ability to continue as a going concern.
- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

### 2 Accounting Policies

- a) Income from donations/grants is included in income and endowments when these are receivable, except as follows:
- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
  - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.
- b) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.
- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost has been allocated 100% towards the charitable activities of the charity.
- d) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.
- e) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- f) 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.
- g) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:
- Furniture and Equipment - 3 yrs. straight line
- h) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.
- i) The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### Income and Endowments From:

#### 3 Donations and Legacies

|                   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|-------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Grants:           |                            |                          |                          |                          |
| Mencap            | -                          | 4,666                    | 4,666                    | -                        |
| Bristol Charities | -                          | -                        | -                        | 4,645                    |
| Westsport         | -                          | 5,246                    | 5,246                    | 4,042                    |
| Feeding Bristol   | -                          | 3,324                    | 3,324                    | -                        |
| Awards for All    | -                          | 4,917                    | 4,917                    | -                        |
| Holiday Hub       | -                          | 8,086                    | 8,086                    | -                        |
| Miscellaneous     | -                          | -                        | -                        | 66                       |
| Trip Collections  | 1,259                      | -                        | 1,259                    | 367                      |
| Donations         | -                          | -                        | -                        | 2,804                    |
|                   | <u>1,259</u>               | <u>26,239</u>            | <u>27,498</u>            | <u>11,924</u>            |

#### Donations and Legacies prior year

|                   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Grants:           |                            |                          |                          |
| Bristol Charities | -                          | 4,645                    | 4,645                    |
| Westsport         | -                          | 4,042                    | 4,042                    |
| Miscellaneous     | 66                         | -                        | 66                       |
| Trip Collections  | 367                        | -                        | 367                      |
| Donations         | 2,804                      | -                        | 2,804                    |
|                   | <u>3,237</u>               | <u>8,687</u>             | <u>11,924</u>            |

#### 4 Charitable Activities

|                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Bristol City Council | 5,150                      | 66,874                   | 72,024                   | 78,006                   |
|                      | <u>5,150</u>               | <u>66,874</u>            | <u>72,024</u>            | <u>78,006</u>            |

#### Charitable Activities prior year

|                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|
| Bristol City Council | -                          | 78,006                   | 78,006                   |
|                      | <u>-</u>                   | <u>78,006</u>            | <u>78,006</u>            |

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### 5 Investments

|               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|---------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Bank Interest | 254                        | -                        | 254                      | 15                       |

*Investments prior year - all unrestricted*

### Expenditure on:

### 6 Charitable activities

|                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Staff costs          | -                          | 86,202                   | 86,202                   | 78,969                   |
| Transport            | -                          | 10,007                   | 10,007                   | 5,580                    |
| Activities           | -                          | 9,292                    | 9,292                    | 9,072                    |
| Refreshments         | 1,067                      | 1,673                    | 2,740                    | 379                      |
| Rent and room hire   | 3,254                      | 9,834                    | 13,088                   | 12,872                   |
| Telephone            | 241                        | 1,194                    | 1,435                    | 1,027                    |
| Postage & Stationery | -                          | 130                      | 130                      | 222                      |
| Training             | -                          | 110                      | 110                      | 163                      |
| Insurance            | -                          | 746                      | 746                      | 709                      |
| Professional Fees    | 115                        | 637                      | 752                      | 2,086                    |
|                      | 4,677                      | 119,825                  | 124,502                  | 111,079                  |

*Charitable activities prior year - all restricted*

### 7 Other

|                                                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|--------------------------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Accountancy Fees & statutory accounts production | 817                        | 191                      | 1,008                    | 947                      |
| Bank Charges                                     | 11                         | 86                       | 97                       | 86                       |
| Memberships                                      | -                          | -                        | -                        | 45                       |
|                                                  | 828                        | 277                      | 1,105                    | 1,078                    |

*Other prior year - all restricted*

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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### 8 Net income for the year

This is stated after charging:

|                              | 2023<br>£ | 2022<br>£ |
|------------------------------|-----------|-----------|
| Independent examination fees | 1,008     | 947       |
|                              | <hr/>     | <hr/>     |

### 9 Staff costs and numbers

The aggregate payroll costs were:

|                    | 2023<br>£ | 2022<br>£ |
|--------------------|-----------|-----------|
| Wages and salaries | 84,207    | 77,126    |
| Pension Costs      | 1,995     | 1,843     |
|                    | <hr/>     | <hr/>     |
|                    | 86,202    | 78,969    |

No employee received emoluments of more than £60,000 (2022: £Nil)

The average monthly head count was 10 staff (2022: 10 staff)

The key management personnel of the charity comprise the board of trustees & senior employees. The total employee benefits of key management personnel, during the year, total £54,000 (2022: £49,061)

### 10 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 12 Related party transactions

There were no related party transactions in the year (2022: £nil)

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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### 13 Debtors

|                               | 2023<br>£     | 2022<br>£     |
|-------------------------------|---------------|---------------|
| Prepayments and other debtors | 16,719        | 16,718        |
|                               | <u>16,719</u> | <u>16,718</u> |

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

|                             | 2023<br>£    | 2022<br>£    |
|-----------------------------|--------------|--------------|
| Trade Creditors:            |              |              |
| Social Security Costs       | 1,238        | 1,627        |
| Accruals & Deferred Income: |              |              |
| Independent Examiners fee   | 1,008        | 947          |
|                             | <u>2,246</u> | <u>2,574</u> |

### 15 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

| 16 Movement in funds            | At<br>01-Apr<br>2022<br>£                                             | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | At<br>31-Mar<br>2023<br>£ |
|---------------------------------|-----------------------------------------------------------------------|----------------------------|----------------------------|----------------|---------------------------|
| <b>Restricted funds</b>         |                                                                       |                            |                            |                |                           |
| Big Lottery                     | 33,760                                                                | -                          | (33,760)                   | -              | -                         |
| Bristol City Council            | -                                                                     | 66,874                     | (66,874)                   | -              | -                         |
| BCC Holiday Hubs                | -                                                                     | 8,086                      | (8,086)                    | -              | -                         |
| Awards for All                  | -                                                                     | 4,917                      | (2,812)                    | -              | 2,105                     |
| Mencap                          | -                                                                     | 4,666                      | -                          | -              | 4,666                     |
| WestSport                       | -                                                                     | 5,246                      | (5,246)                    | -              | -                         |
| Feeding Bristol                 | -                                                                     | 3,324                      | (3,324)                    | -              | -                         |
| <b>Total Restricted Funds</b>   | <b>33,760</b>                                                         | <b>93,113</b>              | <b>(120,102)</b>           | <b>-</b>       | <b>6,771</b>              |
| <b>Unrestricted funds</b>       |                                                                       |                            |                            |                |                           |
| General Funds                   | 143,992                                                               | 6,663                      | (5,505)                    | -              | 145,150                   |
| <b>Total Unrestricted Funds</b> | <b>143,992</b>                                                        | <b>6,663</b>               | <b>(5,505)</b>             | <b>-</b>       | <b>145,150</b>            |
| <b>Total funds</b>              | <b>177,752</b>                                                        | <b>99,776</b>              | <b>(125,607)</b>           | <b>-</b>       | <b>151,921</b>            |
| <b>Restricted Funds:</b>        |                                                                       |                            |                            |                |                           |
| Big Lottery                     | Supporting the running of the organisation                            |                            |                            |                |                           |
| Bristol City Council            | Supporting the running of the organisation and half term holiday hubs |                            |                            |                |                           |
| Awards For All                  | Support with carers sessions                                          |                            |                            |                |                           |
| Mencap                          | Yoga and cooking sessions                                             |                            |                            |                |                           |
| Westsport                       | Activity sessions for carers sessions                                 |                            |                            |                |                           |
| Feeding Bristol                 | Food parcels and cooking sessions                                     |                            |                            |                |                           |

## 17 Analysis of net assets between funds

|                                       | General<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|---------------------------------------|-----------------------|--------------------------|---------------------|
| Cash at Bank and In Hand              | 143,992               | 6,771                    | 137,448             |
| Other Net Current Assets/Liabilities) | 14,473                | -                        | 14,473              |
| <b>Total</b>                          | <b>158,465</b>        | <b>6,771</b>             | <b>151,921</b>      |

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

18 Analysis of prior year funds, as required by paragraph 4.2. of the SORP

|                                    | <i>Prior Year<br/>Unrestricted<br/>Funds<br/>2022<br/>£</i> | <i>Prior Year<br/>Restricted<br/>Funds<br/>2022<br/>£</i> | <i>Prior Year<br/>Total<br/>Funds<br/>2022<br/>£</i> |
|------------------------------------|-------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------|
| <b>Income and Endowments From:</b> |                                                             |                                                           |                                                      |
| Donations and Legacies             | 3,237                                                       | 8,687                                                     | 11,924                                               |
| Charitable Activities              | -                                                           | 78,006                                                    | 78,006                                               |
| Investments                        | 15                                                          | -                                                         | 15                                                   |
| <b>Total</b>                       | <b>3,252</b>                                                | <b>86,693</b>                                             | <b>89,945</b>                                        |
| <b>Expenditure On:</b>             |                                                             |                                                           |                                                      |
| Charitable Activities              | -                                                           | 111,079                                                   | 111,079                                              |
| Other                              | -                                                           | 1,078                                                     | 1,078                                                |
| <b>Total</b>                       | <b>-</b>                                                    | <b>112,157</b>                                            | <b>112,157</b>                                       |
| <b>Net Income/(expenditure)</b>    | <b>3,252</b>                                                | <b>(25,464)</b>                                           | <b>(22,212)</b>                                      |
| <b>Net movement in funds</b>       | <b>3,252</b>                                                | <b>(25,464)</b>                                           | <b>(22,212)</b>                                      |
| <b>Reconciliation of Funds:</b>    |                                                             |                                                           |                                                      |
| Total funds brought forward        | 140,740                                                     | 59,224                                                    | 199,964                                              |
| <b>Total funds carried forward</b> | <b>143,992</b>                                              | <b>33,760</b>                                             | <b>177,752</b>                                       |

**KHAAS**

England & Wales - Charity number 1109895

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# Accounts

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**KHAAS**  
**FINANCIAL STATEMENTS**

**31 MARCH 2022**

**Company Registration Number 5392624**  
**Charity Number 1109895**

# **KHAAS**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

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| Independent Examiners report to the Trustees                                 | <b>6</b>       |
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| Balance sheet                                                                | <b>8</b>       |
| Notes to the financial statements                                            | <b>9 to 15</b> |

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# KHAAS

## REFERENCE AND ADMINISTRATIVE DETAILS

### YEAR ENDED 31 MARCH 2022

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#### Status

KHAAS is a registered charity governed by its Memorandum and Articles of Association. Charity number 1109895. It became incorporated as a company limited by guarantee on 15<sup>th</sup> March 2005, company number 5392624.

#### Trustees

The directors of the charitable company ("the charity") are its trustees for the purposes of the charity law and throughout this report are collectively referred to as the trustees.

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

|                    |                     |
|--------------------|---------------------|
| Naveeda Asif       | Chairperson         |
| Shaheen Chaudhary  |                     |
| Nisba Qaisar Ahmed | Treasurer           |
| Nazia Chaudhry     |                     |
| Tahira Rafique     |                     |
| Nafeesa Akram      |                     |
| Habibah Javid      |                     |
| Madiha Mubashar    | appointed July 2022 |

#### Company Secretary

Frida Malik

#### Registered Office

St Werburghs Community Centre, Horley Road, Bristol, BS2 9TJ

#### Independent Examiners

Joanne Trowbridge MAAT, Bristol Community Accountants CIC, The Park, Daventry Road, Knowle, Bristol BS4 1DQ

#### Bankers

Lloyds TSB, Downend, Bristol, BS5 6NA

# KHAAS

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 MARCH 2022

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The Trustees present their report and the unaudited financial statements of the charity for the Year ended 31 March 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) issued in October 2019.

#### **Structure, Governance and Management**

##### **The Directors**

The Board of Directors, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

#### **Objectives and activities**

##### ***Objects of the Charity***

To promote the education, welfare, and benefits of BME disabled and special needs children, young people and their carers and to ensure access to relevant resources to improve their quality of life.

To provide advice and information on a wide range of issues relating to health, social and welfare services respite, and transport.

To bring together carers of the disabled for mutual support, in order to avoid isolation and ease the pressures of caring.

To provide respite in a safe and stimulating environment in which BME disabled and special needs children and their siblings can play.

To make home visits to new referrals from Social Services, Health Visitors and other agencies.

To encourage parents to empower themselves by offering activities and short courses. To bring together carers for mutual support, co-operation and increased understanding between the parents, relatives and friends of the special needs children and the providers of the services.

To raise awareness amongst statutory and voluntary organizations of the needs of BME disabled and special needs children and their carers.

To raise adequate funds for the achievement of the ongoing objectives. To organize cultural events and other activities for the disabled and special needs children and their carers.

# KHAAS

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

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### Public benefit

In shaping the objectives for the year and planning activities, the trustees have complied with their duty under Section 4 of the Charities Act 2011 to have due regard for the Charity commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

### Summary of main objectives in relation to the above objects

This year Khaas has been able to provide the following:-

- Saturday Respite Care play Scheme
- Half term Play Scheme
- Holiday play scheme
- Keep Fit/Healthy living
- Dress Design & Sewing
- Accredited/non accredited courses
- Healthy Cooking sessions
- Benefit Advice
- One 2 One & Group Counselling
- Information Workshops & Discussions
- Aromatherapy, Reflexology and Various Other Workshops
- Social & Educational Trips and Excursions for families and children

### Summary of the main achievements of the Charity during the year

2020 turned out to be an eventful year. The whole world came to a standstill. It will be a year we will all remember, a global pandemic that has affected the entire world and pushed us all into a new way of living and working.

Following Government advice to limit non-essential contact, St Werburghs community centre closed on 20th March. Khaas had to suspend all the services we provide for disabled children and their families. Unprecedented, uncertain and testing time for all of us due to the coronavirus (COVID-19) pandemic.

Life at Khaas continued, we continued to support our families in every way that we could. Life changed unimaginably for all of us, and whilst this was a challenging time for everyone we had to seek out the positive aspects from life in lockdown. New ways of working have been introduced and in some cases these new experiences will influence the way in which we work, for the better. New insights into how we engaged with those who cannot always be with us in person were discovered, allowing us to connect with more people. Zoom, Microsoft teams were all new words to us, we had to quickly learn these new methods of communication, in order to keep in touch with our families, staff, consortia members and our funders.

WhatsApp was used daily to keep in touch with staff and sharing information for the families.

New ways of thinking and working have allowed us to stay in touch with our families, which has had a positive impact on many of them. More people now understand what it feels like to be isolated and unable to leave the house, like many families with disabled children feel on a regular basis. This has

# KHAAS

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 MARCH 2022

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pushed organisations into thinking about accessibility and how to connect with those that are not able to access services due to lack of knowledge about digital expertise.

We continued to work from home responding to any enquiries and phone messages that we received. Working tirelessly to ensure that the families we work with received the support they need during this difficult time. Pandemic or no pandemic we have continued working together, ensuring that children and young people, carers of Khaas receive the best support they need throughout the year.

We sourced and provided food parcels and activities packs every six weeks for the families throughout lockdown.

Khaas staff ensured contact with all the families throughout lockdown by phone calls and doorstep visits whilst making deliveries of food and activity packs.

#### **Chairs report - Naveeda Asif**

The COVID-19 pandemic has had a huge impact on all the families accessing Khaas services. Overnight the face to face services Khaas offered to the disabled children and their families were no longer available. This left families feeling isolated and vulnerable.

Throughout the lockdown Khaas staff maintained contact with the families via regular phone calls, WhatsApp, Facebook and email.

Staff at Khaas kept busy helping families in various ways, i.e making applications for Laptops and iPads, or general funds to help with items of need, as well as sourcing and delivering food packs, sport equipment and activity packs for the children to enjoy doing at home whilst the play scheme was closed due to lockdown.

As well the above staff kept all the families informed (in their mother tongue where needed) about information and government guidelines as they were updated.

Finally, a word of appreciation to all the staff, Management Committee and Volunteers for their commitment and willingness to contribute and support the families even during the difficult times during lockdown, their efforts ensured that Khaas continued to reach out to all those families in need of support and guidance.

#### **Reserves Policy**

Khaas Financial Policy states the reserve limit to hold unrestricted reserves for further development and running cost of 12 months in case significant drop in funding.

#### **Plans for the Future**

Continuation of services:-

Saturday Respite Care Play scheme

Holiday Play Scheme

Information workshops & Discussions

weekly physical exercise/Health

Healthy cooking and nutrition.

Short accredited/non accredited courses

Dress design/Sewing course

ESOL- Maths and English

# KHAAS

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 MARCH 2022

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Social and educational family trips.

Benefits Advice

One to one and group Counselling

#### **Trustees' responsibilities in relation to the financial statements**

The trustees (who are also directors of KHAAS for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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 charitable company, and hence for taking reasonable steps for the prevention and detection of fraud and any other irregularities.

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the examiners are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the examiners.

#### **Independent examiners**

Joanne Trowbridge of Bristol Community Accountants CIC was appointed as the charitable company's independent examiner during the year. Joanne Trowbridge is a member the Association of Accounting Technicians.

Approved by the trustees and signed on their behalf by:

..... Date .....2022

Naveeda Asif

Chair of Trustees Registered office: St Werburghs Community Centre, Horley Road, Bristol BS2 9TJ

# KHAAS

## INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2022

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I report on the accounts of the company for the year ended 31st March 2021 which are set out on pages 7 to 15.

### 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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

### Independent examiner's statement

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

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

Joanne Trowbridge MAAT

.....  
Bristol Community Accountants CIC  
The Park  
Daventry Road  
Knowle Bristol BS4 1DQ

.....2022

# KHAAS

## STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2021

|                                      |           | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2022 | Total Funds<br>2021<br>** |
|--------------------------------------|-----------|-----------------------|---------------------|---------------------|---------------------------|
|                                      | Note      | £                     | £                   | £                   | £                         |
| <b>Incoming and Endowments from:</b> |           |                       |                     |                     |                           |
| Donations and Legacies               | 3         | 3,237                 | 8,687               | 11,924              | 13,309                    |
| Charitable Activities                | 4         | -                     | 78,006              | 78,006              | 118,866                   |
| Investments                          | 5         | 15                    | -                   | 15                  | 36                        |
| <b>Total</b>                         |           | <b>3,252</b>          | <b>86,693</b>       | <b>89,945</b>       | <b>132,211</b>            |
| <b>Expenditure On:</b>               |           |                       |                     |                     |                           |
| Charitable activities                | 6         | -                     | 111,079             | 111,079             | 81,363                    |
| Other                                | 7         | -                     | 1,078               | 1,078               | 1,001                     |
| <b>Total</b>                         |           | <b>-</b>              | <b>112,157</b>      | <b>112,157</b>      | <b>82,364</b>             |
| <b>Net income/(expenditure)</b>      |           | <b>3,252</b>          | <b>(25,464)</b>     | <b>(22,212)</b>     | <b>49,847</b>             |
| <b>Net movement in funds</b>         |           | <b>3,252</b>          | <b>(25,464)</b>     | <b>(22,212)</b>     | <b>49,847</b>             |
| <b>Reconciliation of Funds:</b>      |           |                       |                     |                     |                           |
| Total funds brought forward          |           | 140,740               | 59,224              | 199,964             | 150,117                   |
| <b>Total funds Carried Forward</b>   | <b>16</b> | <b>143,992</b>        | <b>33,760</b>       | <b>177,752</b>      | <b>199,964</b>            |

All of the activities of the charity are classed as continuing

The notes on pages 9 to 15 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

\*\* See note 18 for full comparative for 2021

# KHAAS

## BALANCE SHEET

YEAR ENDED 31 MARCH 2021

|                                                        | Note | 2022<br>£      | 2021<br>£      |
|--------------------------------------------------------|------|----------------|----------------|
| <b>Current assets</b>                                  |      |                |                |
| Debtors                                                | 13   | 16,718         | 36,274         |
| Cash at bank and in hand                               |      | 163,608        | 166,000        |
| <i>Total current assets</i>                            |      | <u>180,326</u> | <u>202,274</u> |
| <b>Creditors : Amounts falling due within one year</b> | 14   | <u>(2,574)</u> | (2,310)        |
| <i>Net Current assets or liabilities</i>               |      | 177,752        | <u>199,964</u> |
| <b>Total net assets or liabilities</b>                 |      | <u>177,752</u> | <u>199,964</u> |
| <b>The Funds of the Charity</b>                        |      |                |                |
| Restricted funds                                       | 16   | 33,760         | 59,224         |
| Unrestricted funds                                     | 16   | <u>143,992</u> | 140,740        |
| <b>Total charity funds</b>                             |      | <u>177,752</u> | <u>199,964</u> |

The directors are satisfied that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees on ..... and are signed on their behalf by:

.....  
Chair of trustees  
Naveeda Asif

.....  
Treasurer  
Nisba Ahmed

The notes on pages 9 to 15 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2021**

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**1 Basis of Preparation**

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The 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 2019) - Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

- b) The accounts have been prepared on the assumption that the charitable company is able to continue as a going concern, which the trustees consider appropriate having regard to future confirmed funding and unrestricted cash balances of £143,991 (2021: £140,740) at the signing date. There are no material uncertainties about the charitable company's ability to continue as a going concern.

- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

**2 Accounting Policies**

- a) Income from donations/grants is included in income and endowments when these are receivable, except as follows:

i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

- b) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost has been allocated 100% towards the charitable activities of the charity.

- d) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

- e) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

- f) 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.

- g) Depreciation is calculated so as to write of the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follow:

Furniture and Equipment - 3 yrs. straight line

- h) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

- i) The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2021

#### Income and Endowments From:

#### 3 Donations and Legacies

|                   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|-------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Grants:           |                            |                          |                          |                          |
| Awards For All    | -                          | -                        | -                        | 9,960                    |
| Bristol Charities | -                          | 4,645                    | 4,645                    | 1,500                    |
| Westsport         | -                          | 4,042                    | 4,042                    | -                        |
| Miscellaneous     | 66                         | -                        | 66                       | 110                      |
| Trip Collections  | 367                        | -                        | 367                      | 1,739                    |
| Donations         | 2,804                      | -                        | 2,804                    | -                        |
|                   | <u>3,237</u>               | <u>8,687</u>             | <u>11,924</u>            | <u>13,309</u>            |

*Donations and Legacies prior year - all unrestricted*

#### 4 Charitable Activities

|                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Bristol City Council | -                          | 78,006                   | 78,006                   | 68,443                   |
| Big Lottery          | -                          | -                        | -                        | 50,423                   |
|                      | <u>-</u>                   | <u>78,006</u>            | <u>78,006</u>            | <u>118,866</u>           |

*Charitable Activities prior year*

|                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|
| Bristol City Council | 400                        | 68,043                   | 68,443                   |
| Big Lottery          | -                          | 50,423                   | 50,423                   |
|                      | <u>400</u>                 | <u>118,466</u>           | <u>118,866</u>           |

#### 5 Investments

|               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|---------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Bank interest | 15                         | -                        | 15                       | 36                       |

*Investments prior year - all unrestricted*

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

### Expenditure on:

#### 6 Charitable activities

|                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Staff costs          |                            | 78,969                   | 78,969                   | 68,900                   |
| Transport            | -                          | 5,580                    | 5,580                    | 360                      |
| Equipment            | -                          | -                        | -                        | 996                      |
| Activities           | -                          | 9,072                    | 9,072                    | 3,186                    |
| Refreshments         | -                          | 379                      | 379                      | 32                       |
| Rent and room hire   | -                          | 12,872                   | 12,872                   | 5,995                    |
| Telephone            | -                          | 1,027                    | 1,027                    | 657                      |
| Postage & Stationery | -                          | 222                      | 222                      | 429                      |
| Training             | -                          | 163                      | 163                      | 45                       |
| Insurance            | -                          | 709                      | 709                      | 636                      |
| Professional Fees    | -                          | 2,086                    | 2,086                    | 127                      |
|                      | -                          | 111,079                  | 111,079                  | 81,363                   |

*Charitable activities prior year - all restricted*

#### 7 Other

|                                                     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|-----------------------------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Accountancy Fees & statutory accounts<br>production | -                          | 947                      | 947                      | 923                      |
| Bank Charges                                        | -                          | 86                       | 86                       | 78                       |
| Memberships                                         | -                          | 45                       | 45                       | -                        |
|                                                     | -                          | 1,078                    | 1,078                    | 1,001                    |

*Other prior year - all restricted*

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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### 8 Net income for the year

This is stated after charging:

|                              | 2022       | 2021       |
|------------------------------|------------|------------|
|                              | £          | £          |
| Independent examination fees | 947        | 923        |
|                              | <u>947</u> | <u>923</u> |

### 9 Staff costs and numbers

The aggregate payroll costs were:

|                    | 2022          | 2021          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Wages and salaries | 77,126        | 67,116        |
| Pension Costs      | 1,843         | 1,784         |
|                    | <u>78,969</u> | <u>68,900</u> |

No employee received emoluments of more than £60,000 (2021: £Nil)

The average monthly head count was 10 staff (2021: 9 staff)

The key management personnel of the charity comprise the board of trustees & senior employees. The total employee benefits of key management personnel, during the year, total £49,061 (2021: £48,016)

### 10 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 12 Related party transactions

There were no related party transactions in the year (2021: £nil)

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2021

---

#### 13 Debtors

|                               | 2022<br>£     | 2021<br>£     |
|-------------------------------|---------------|---------------|
| Prepayments and other debtors | 16,718        | 36,274        |
|                               | <u>16,718</u> | <u>36,274</u> |

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

|                             | 2022<br>£    | 2021<br>£    |
|-----------------------------|--------------|--------------|
| Trade Creditors:            |              |              |
| Social Security Costs       | 1,627        | 1,387        |
| Accruals & Deferred Income: |              |              |
| Independent Examiners fee   | 947          | 923          |
|                             | <u>2,574</u> | <u>2,310</u> |

#### 15 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

### 16 Movement in funds

|                                 | At<br>01-Apr<br>2021<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | At<br>31-Mar<br>2022<br>£ |
|---------------------------------|---------------------------|----------------------------|----------------------------|----------------|---------------------------|
| <b>Restricted funds</b>         |                           |                            |                            |                |                           |
| Big Lottery                     | 47,014                    | -                          | (13,254)                   | -              | 33,760                    |
| Bristol City Council            | -                         | 74,126                     | (74,126)                   | -              | -                         |
| Awards For All                  | 9,960                     | -                          | (9,960)                    | -              | -                         |
| Bristol Charities               | -                         | 4,645                      | (4,645)                    | -              | -                         |
| WestSport                       | -                         | 4,042                      | (4,042)                    | -              | -                         |
| Your Holiday Hub, Bristol (BCC) | 2,250                     | 3,880                      | (6,130)                    | -              | -                         |
| <b>Total Restricted Funds</b>   | <b>59,224</b>             | <b>86,693</b>              | <b>(112,157)</b>           | <b>-</b>       | <b>33,760</b>             |
| <b>Unrestricted funds</b>       |                           |                            |                            |                |                           |
| General Funds                   | 140,740                   | 3,252                      | -                          | -              | 143,992                   |
| <b>Total Unrestricted Funds</b> | <b>140,740</b>            | <b>3,252</b>               | <b>-</b>                   | <b>-</b>       | <b>143,992</b>            |
| <b>Total funds</b>              | <b>199,964</b>            | <b>89,945</b>              | <b>(112,157)</b>           | <b>-</b>       | <b>177,752</b>            |

#### Restricted Funds:

|                                 |                                            |
|---------------------------------|--------------------------------------------|
| Big Lottery                     | Supporting the running of the organisation |
| Bristol City Council            | Supporting the running of the organisation |
| Awards For All                  | Support with carers sessions               |
| Your Holiday Hub, Bristol (BCC) | Easter 21/22 provision                     |
| Bristol Charities               | Support with carers sessions               |
| Westsport                       | Support with carers sessions               |

### 17 Analysis of net assets between funds

|                                       | General<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|---------------------------------------|-----------------------|--------------------------|---------------------|
| Cash at Bank and In Hand              | 143,992               | 19,616                   | 163,608             |
| Other Net Current Assets/Liabilities) | -                     | 14,144                   | 14,144              |
| <b>Total</b>                          | <b>143,992</b>        | <b>33,760</b>            | <b>177,752</b>      |

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2021

#### 18 Analysis of prior year funds, as required by paragraph 4.2. of the SORP

|                                    | Prior Year<br>Unrestricted<br>Funds<br>2021<br>£ | Prior Year<br>Restricted<br>Funds<br>2021<br>£ | Prior Year<br>Total<br>Funds<br>2021<br>£ |
|------------------------------------|--------------------------------------------------|------------------------------------------------|-------------------------------------------|
| <b>Income and Endowments From:</b> |                                                  |                                                |                                           |
| Donations and Legacies             | 3,349                                            | 9,960                                          | 13,309                                    |
| Charitable Activities              | 400                                              | 118,466                                        | 118,866                                   |
| Investments                        | 36                                               | -                                              | 36                                        |
| <b>Total</b>                       | <b>3,785</b>                                     | <b>128,426</b>                                 | <b>132,211</b>                            |
| <b>Expenditure On:</b>             |                                                  |                                                |                                           |
| Charitable Activities              | -                                                | 81,363                                         | 81,363                                    |
| Other                              | -                                                | 1,001                                          | 1,001                                     |
| <b>Total</b>                       | <b>-</b>                                         | <b>82,364</b>                                  | <b>82,364</b>                             |
| <b>Net income/(expenditure)</b>    | <b>3,785</b>                                     | <b>46,062</b>                                  | <b>49,847</b>                             |
| Transfers between funds            | -                                                | -                                              | -                                         |
| <b>Net movement in funds</b>       | <b>3,785</b>                                     | <b>46,062</b>                                  | <b>49,847</b>                             |
| <b>Reconciliation of Funds:</b>    |                                                  |                                                |                                           |
| Total funds brought forward        | 136,955                                          | 13,162                                         | 150,117                                   |
| <b>Total funds carried forward</b> | <b>140,740</b>                                   | <b>59,224</b>                                  | <b>199,964</b>                            |

**KHAAS**

England & Wales - Charity number 1109895

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# Accounts

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**KHAAS**  
**FINANCIAL STATEMENTS**

**31 MARCH 2021**

**Company Registration Number 5392624**  
**Charity Number 1109895**

# **KHAAS**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

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# **KHAAS**

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **YEAR ENDED 31 MARCH 2021**

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#### **Status**

KHAAS is a registered charity governed by its Memorandum and Articles of Association. Charity number 1109895. It became incorporated as a company limited by guarantee on 15<sup>th</sup> March 2005, company number 5392624.

#### **Trustees**

The directors of the charitable company ("the charity") are its trustees for the purposes of the charity law and throughout this report are collectively referred to as the trustees.

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

|                    |             |
|--------------------|-------------|
| Naveeda Asif       | Chairperson |
| Shaheen Chaudhary  |             |
| Nisba Qaisar Ahmed | Treasurer   |
| Nazia Chaudhry     |             |
| Tahira Rafique     |             |
| Nafeesa Akram      |             |
| Habibah Javid      |             |

#### **Company Secretary**

Frida Malik

#### **Registered Office**

St Werburghs Community Centre, Horley Road, Bristol, BS2 9TJ

#### **Independent Examiners**

Joanne Trowbridge MAAT, Bristol Community Accountants CIC, The Park, Daventry Road, Knowle, Bristol BS4 1DQ

#### **Bankers**

Lloyds TSB, Downend, Bristol, BS5 6NA

# **KHAAS**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2021**

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The Trustees present their report and the unaudited financial statements of the charity for the Year ended 31 March 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) issued in October 2019.

#### **Structure, Governance and Management**

##### **The Directors**

The Board of Directors, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

##### **Objectives and activities**

###### ***Objects of the Charity***

To promote the education, welfare and benefits of BME disabled and special needs children, young people and their carers and to ensure access to relevant resources to improve their quality of life.

To provide advice and information on a wide range of issues relating to health, social and welfare services respite and transport.

To bring together carers of the disabled for mutual support, in order to avoid isolation and ease the pressures of caring.

To provide respite in a safe and stimulating environment in which BME disabled and special needs children and their siblings can play.

To make home visits to new referrals from Social Services, Health Visitors and other agencies.

To encourage parents to empower themselves by doing activities and short courses. To bring together carers for mutual support, co-operation and increased understanding between the parents, relatives and friends of the special needs children and the providers of the services.

To raise awareness amongst statutory and voluntary organisations of the needs of BME disabled and special needs children and their carers.

To raise adequate funds for the achievement of the ongoing objectives. To organise cultural events and other activities for the disabled and special needs children and their carers.

# **KHAAS**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2021**

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#### **Public benefit**

In shaping the objectives for the year and planning activities, the trustees have complied with their duty under Section 4 of the Charities Act 2011 to have due regard for the Charity commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

#### **Summary of main objectives in relation to the above objects**

This year Khaas has been able to provide the following:-

- Saturday Respite Care play Scheme
- Half term Play Scheme
- Holiday play scheme
- Keep Fit/Healthy living

#### **Summary of the main achievements of the Charity during the year**

This year has been an extraordinary year due to Covid 19. All face-to-face contact was stopped due to lockdown. We have had to adapt our services to meet the needs of our service users. We were able to provide support via phone, email, zoom, WhatsApp.

We visited the families outside their homes by delivering food and activity packs for the children six weekly during the lockdown period. This way we kept in touch with families. Many families were suffering from poor mental health, and this gave them a platform to offload and share some of their anxieties.

We offered wellbeing Yoga sessions for carers and child via zoom to relieve some stress during this period.

We have also shared videos of healthy cooking, where carers have shared their healthy recipes which they have made during lockdown and shared with other carers via zoom and whatsapp.

#### **Chairs report - Naveeda Asif**

It has been another great year for KHAAS supporting the BME community of Bristol, which seems to go from strength to strength which is reflected in the increasing number of service users who trust and respect the work we do. We have seen a huge increase in awareness for our organisation and its popularity has increased tremendously with many voluntary and statutory organisations.

Due to my personal journey raising a child with Autism, I can understand and sympathise with the challenges and impact the parent/carers and family have in providing care for a child with special needs. It can affect the family in many different ways as they have limited opportunities to do normal things with the family, due to the constraints they have. Lack of confidence and stigma can be a barrier to a healthy social life and social opportunities due to a society that is often unwelcome to families with special needs. Khaas for me has been a great support system and has given me confidence and encouragement in my life, which has enabled me to support and empower many others.

# **KHAAS**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2021**

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Khaas works hard to support and accommodate families to meet their needs so that they can feel safe and comfortable and are not socially isolated.

Recognising cultural differences is a vital part of our services by ensuring we engage with all BME communities and respect equality and diversity. They have the opportunity meeting other parent and carers and relax in a culturally sensitive environment where they are able to socialise and share problems in their own mother tongue.

We have also decided to take this opportunity of the AGM to consult with you further about possible activities for the coming year. We've come up with a few suggestions already, so let us know what you think about them, whether you think you can help us organise them, and please feel free to throw any ideas you may have that we could possibly organise in the coming year.

### **Reserves Policy**

Khaas Financial Policy states the reserve limit to hold unrestricted reserves for further development and running cost of 18 months in case significant drop in funding.

### **Plans for the Future**

Continuation of services:-

Saturday Respite Care Play scheme

Holiday Play Scheme

Continuation of health related workshops/discussions and all other projects.

Healthy lifestyles.

weekly physical exercise

Healthy cooking and nutrition.

Short accredited/non accredited courses

Dress design/Sewing course

ESOL- Maths and English

Social and educational trips for the family and disabled children.

### **Trustees' responsibilities in relation to the financial statements**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006 and the Charities Act 2011.

In particular, The Companies Act 2006 and charity law require the board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to: -

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and

# KHAAS

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 31 MARCH 2021

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They 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.

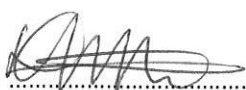
The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the Independent Examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The company has taken advantage of the small companies' exemption in preparing the report above.

#### Independent Examiners

Joanne Trowbridge was appointed as the charitable company's independent examiner during the year. Joanne Trowbridge is a member the Association of Accounting Technicians.

Approved by the trustees and signed on their behalf by:



Naveeda Asif

Date ..... 23/11/2021

Chair of Trustees

Registered office: St Werburghs Community Centre, Horley Road, Bristol BS2 9TJ

# KHAAS

## INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2021

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I report on the accounts of the company for the year ended 31st March 2021 which are set out on pages 7 to 15.

### 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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

### Independent examiner's statement

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

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

Joanne Trowbridge MAAT



Bristol Community Accountants CIC  
The Park  
Daventry Road  
Knowle Bristol BS4 1DQ

24/11/2021

# KHAAS

## STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2021

|                                      |      | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2021 | Total Funds<br>2020<br>** |
|--------------------------------------|------|-----------------------|---------------------|---------------------|---------------------------|
|                                      | Note | £                     | £                   | £                   | £                         |
| <b>Incoming and Endowments from:</b> |      |                       |                     |                     |                           |
| Donations and Legacies               | 3    | 3,349                 | 9,960               | 13,309              | 15,906                    |
| Charitable Activities                | 4    | 400                   | 118,466             | 118,866             | 106,326                   |
| Investments                          | 5    | 36                    | -                   | 36                  | 53                        |
| <b>Total</b>                         |      | <u>3,785</u>          | <u>128,426</u>      | <u>132,211</u>      | <u>122,285</u>            |
| <b>Expenditure On:</b>               |      |                       |                     |                     |                           |
| Charitable activities                | 6    | -                     | 81,363              | 81,363              | 103,888                   |
| Other                                | 7    | -                     | 1,001               | 1,001               | 1,341                     |
| <b>Total</b>                         |      | <u>-</u>              | <u>82,364</u>       | <u>82,364</u>       | <u>105,229</u>            |
| <b>Net income/(expenditure)</b>      |      | 3,785                 | 46,062              | 49,847              | 17,056                    |
| <b>Net movement in funds</b>         |      | 3,785                 | 46,062              | 49,847              | 17,056                    |
| <b>Reconciliation of Funds:</b>      |      |                       |                     |                     |                           |
| Total funds brought forward          |      | 136,955               | 13,162              | 150,117             | 133,061                   |
| <b>Total funds Carried Forward</b>   | 16   | <u>140,740</u>        | <u>59,224</u>       | <u>199,964</u>      | <u>150,117</u>            |

All of the activities of the charity are classed as continuing

The notes on pages 9 to 15 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

\*\* See note 18 for full comparative for 2020

# KHAAS

## BALANCE SHEET

YEAR ENDED 31 MARCH 2021

|                                                        | Note | 2021<br>£      | 2020<br>£      |
|--------------------------------------------------------|------|----------------|----------------|
| <b>Current assets</b>                                  |      |                |                |
| Debtors                                                | 13   | 36,274         | 19,830         |
| Cash at bank and in hand                               |      | 166,000        | 132,317        |
| <i>Total current assets</i>                            |      | <u>202,274</u> | <u>152,147</u> |
| <b>Creditors : Amounts falling due within one year</b> | 14   | <u>(2,310)</u> | (2,030)        |
| <i>Net Current assets or liabilities</i>               |      | 199,964        | <u>150,117</u> |
| <b>Total net assets or liabilities</b>                 |      | <u>199,964</u> | <u>150,117</u> |
| <b>The Funds of the Charity</b>                        |      |                |                |
| Restricted funds                                       | 16   | 59,224         | 13,162         |
| Unrestricted funds                                     | 16   | <u>140,740</u> | 136,955        |
| <b>Total charity funds</b>                             |      | <u>199,964</u> | <u>150,117</u> |

The directors are satisfied that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

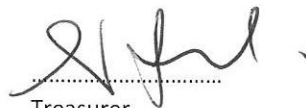
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees on 23/11/21 and are signed on their behalf by:



Chair of trustees  
Naveeda Asif



Treasurer  
Nisba Ahmed

The notes on pages 9 to 15 form part of these financial statements

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2021

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#### 1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The 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 2019) - Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

- b) The accounts have been prepared on the assumption that the charitable company is able to continue as a going concern, which the trustees consider appropriate having regard to future confirmed funding and unrestricted cash balances of £140,740 (2020: £136,955) at the signing date. There are no material uncertainties about the charitable company's ability to continue as a going concern.
- c) The charity meets the definition of a public benefit entity as defined by FRS 102.

#### 2 Accounting Policies

- a) Income from donations/grants is included in income and endowments when these are receivable, except as follows:
- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
  - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.
- b) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.
- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost has been allocated 100% towards the charitable activities of the charity.
- d) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.
- e) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- f) 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.
- g) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:
- Furniture and Equipment - 3 yrs. straight line
- h) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.
- i) The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

### Income and Endowments From:

#### 3 Donations and Legacies

|                   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|-------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Grants:           |                            |                          |                          |                          |
| Awards For All    | -                          | 9,960                    | 9,960                    | -                        |
| Bristol Charities | 1,500                      | -                        | 1,500                    | -                        |
| Miscellaneous     | 110                        | -                        | 110                      | 604                      |
| Trip Collections  | 1,739                      | -                        | 1,739                    | 4,220                    |
| Donations         | -                          | -                        | -                        | 11,082                   |
|                   | <u>3,349</u>               | <u>9,960</u>             | <u>13,309</u>            | <u>15,906</u>            |

*Donations and Legacies prior year - all unrestricted*

#### 4 Charitable Activities

|                              | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Bristol City Council         | 400                        | 68,043                   | 68,443                   | 70,867                   |
| Big Lottery                  | -                          | 50,423                   | 50,423                   | 32,768                   |
| Quartet Community Foundation | -                          | -                        | -                        | 2,691                    |
|                              | <u>400</u>                 | <u>118,466</u>           | <u>118,866</u>           | <u>106,326</u>           |

*Charitable Activities prior year*

|                              | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|------------------------------|----------------------------|--------------------------|--------------------------|
| Bristol City Council         | 2,394                      | 68,473                   | 70,867                   |
| Big Lottery                  | -                          | 32,768                   | 32,768                   |
| Quartet Community Foundation | 191                        | 2,500                    | 2,691                    |
|                              | <u>2,585</u>               | <u>103,741</u>           | <u>106,326</u>           |

#### 5 Investments

|               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|---------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Bank interest | <u>36</u>                  | <u>-</u>                 | <u>36</u>                | <u>53</u>                |

*Investments prior year - all unrestricted*

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

### Expenditure on:

#### 6 Charitable activities

|                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Staff costs          |                            | 68,900                   | 68,900                   | 76,355                   |
| Transport            | -                          | 360                      | 360                      | 6,818                    |
| Equipment            | -                          | 996                      | 996                      | -                        |
| Crèche               | -                          | -                        | -                        | 1,224                    |
| Activities           | -                          | 3,186                    | 3,186                    | 5,593                    |
| Refreshments         | -                          | 32                       | 32                       | 2,056                    |
| Rent                 | -                          | 5,995                    | 5,995                    | 9,858                    |
| Telephone            | -                          | 657                      | 657                      | 909                      |
| Postage & Stationery | -                          | 429                      | 429                      | 424                      |
| Training             | -                          | 45                       | 45                       | 45                       |
| Insurance            | -                          | 636                      | 636                      | 593                      |
| Professional Fees    | -                          | 127                      | 127                      | 13                       |
|                      | -                          | 81,363                   | 81,363                   | 103,888                  |

*Charitable activities prior year - all restricted*

#### 7 Other

|                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Accountancy Fees | -                          | 923                      | 923                      | 899                      |
| Bank Charges     | -                          | 78                       | 78                       | 134                      |
| Memberships      | -                          | -                        | -                        | 308                      |
|                  | -                          | 1,001                    | 1,001                    | 1,341                    |

*Other prior year - all restricted*

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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### 8 Net income for the year

This is stated after charging:

|                              | 2021<br>£ | 2020<br>£ |
|------------------------------|-----------|-----------|
| Independent examination fees | 923       | 899       |
|                              | <hr/>     | <hr/>     |

### 9 Staff costs and numbers

The aggregate payroll costs were:

|                    | 2021<br>£ | 2020<br>£ |
|--------------------|-----------|-----------|
| Wages and salaries | 67,116    | 74,600    |
| Pension Costs      | 1,784     | 1,755     |
|                    | <hr/>     | <hr/>     |
|                    | 68,900    | 76,355    |

No employee received emoluments of more than £60,000 (2020: £Nil)

The average monthly head count was 9 staff (2020: 9 staff)

The key management personnel of the charity comprise the board of trustees & senior employees. The total employee benefits of key management personnel, during the year, total £48,016.

### 10 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 12 Related party transactions

There were no related party transactions in the year (2020: £nil)

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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### 13 Debtors

|                               | 2021<br>£     | 2020<br>£     |
|-------------------------------|---------------|---------------|
| Prepayments and other debtors | 36,274        | 19,830        |
|                               | <u>36,274</u> | <u>19,830</u> |

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

|                             | 2021<br>£    | 2020<br>£    |
|-----------------------------|--------------|--------------|
| Trade Creditors:            |              |              |
| Social Security Costs       | 1,387        | 1,131        |
| Accruals & Deferred Income: |              |              |
| Independent Examiners fee   | 923          | 899          |
|                             | <u>2,310</u> | <u>2,030</u> |

### 15 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

### 16 Movement in funds

|                                        | At<br>01-Apr<br>2020<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£ | At<br>31-Mar<br>2021<br>£ |
|----------------------------------------|---------------------------|----------------------------|----------------------------|----------------|---------------------------|
| <b>Restricted funds</b>                |                           |                            |                            |                |                           |
| Big Lottery                            | 13,162                    | 50,423                     | (16,571)                   | -              | 47,014                    |
| Bristol City Council                   | -                         | 65,793                     | (65,793)                   | -              | -                         |
| Awards For All                         | -                         | 9,960                      | -                          | -              | 9,960                     |
| Bristol City Council - Playful Bristol | -                         | 2,250                      | -                          | -              | 2,250                     |
| <b>Total Restricted Funds</b>          | <b>13,162</b>             | <b>128,426</b>             | <b>(82,364)</b>            | <b>-</b>       | <b>59,224</b>             |
| <b>Unrestricted funds</b>              |                           |                            |                            |                |                           |
| General Funds                          | 136,955                   | 3,785                      | -                          | -              | 140,740                   |
| <b>Total Unrestricted Funds</b>        | <b>136,955</b>            | <b>3,785</b>               | <b>-</b>                   | <b>-</b>       | <b>140,740</b>            |
| <b>Total funds</b>                     | <b>150,117</b>            | <b>132,211</b>             | <b>(82,364)</b>            | <b>-</b>       | <b>199,964</b>            |

#### Restricted Funds:

|                                        |                                                                   |
|----------------------------------------|-------------------------------------------------------------------|
| Big Lottery                            | Supporting the running of the organisation                        |
| Bristol City Council                   | Supporting the running of the organisation and purchase of laptop |
| Awards For All                         | Support with rent and salary costs from April 2021                |
| Bristol City Council - Playful Bristol | Easter 21/22 provision                                            |

### 17 Analysis of net assets between funds

|                                       | General<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|---------------------------------------|-----------------------|--------------------------|---------------------|
| Cash at Bank and In Hand              | 140,740               | 25,260                   | 166,000             |
| Other Net Current Assets/Liabilities) | -                     | 33,964                   | 33,964              |
| <b>Total</b>                          | <b>140,740</b>        | <b>59,224</b>            | <b>199,964</b>      |

# KHAAS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

18 Analysis of prior year funds, as required by paragraph 4.2. of the SORP

|                                    | Prior Year<br>Unrestricted<br>Funds<br>2020<br>£ | Prior Year<br>Restricted<br>Funds<br>2020<br>£ | Prior Year<br>Total<br>Funds<br>2020<br>£ |
|------------------------------------|--------------------------------------------------|------------------------------------------------|-------------------------------------------|
| <b>Income and Endowments From:</b> |                                                  |                                                |                                           |
| Donations and Legacies             | 15,906                                           | -                                              | 15,906                                    |
| Charitable Activities              | 2,585                                            | 103,741                                        | 106,326                                   |
| Investments                        | 53                                               | -                                              | 53                                        |
| Other                              | -                                                | -                                              | -                                         |
| <b>Total</b>                       | <b>18,544</b>                                    | <b>103,741</b>                                 | <b>122,285</b>                            |
| <b>Expenditure On:</b>             |                                                  |                                                |                                           |
| Charitable Activities              | -                                                | 103,888                                        | 103,888                                   |
| Other                              | -                                                | 1,341                                          | 1,341                                     |
| <b>Total</b>                       | <b>-</b>                                         | <b>105,229</b>                                 | <b>105,229</b>                            |
| <b>Net income/(expenditure)</b>    | <b>18,544</b>                                    | <b>(1,488)</b>                                 | <b>17,056</b>                             |
| Transfers between funds            | (3,307)                                          | 3,307                                          | -                                         |
| Net movement in funds              | 15,237                                           | 1,819                                          | 17,056                                    |
| <b>Reconciliation of Funds:</b>    |                                                  |                                                |                                           |
| Total funds brought forward        | 121,718                                          | 11,343                                         | 133,061                                   |
| <b>Total funds carried forward</b> | <b>136,955</b>                                   | <b>13,162</b>                                  | <b>150,117</b>                            |