

**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 Funds	Restricted Funds	Total Funds 2021	Total Funds 2020 **
	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>		<b>3,785</b>	<b>128,426</b>	<b>132,211</b>	<b>122,285</b>
<b>Expenditure On:</b>					
Charitable activities	6	-	81,363	81,363	103,888
Other	7	-	1,001	1,001	1,341
<b>Total</b>		<b>-</b>	<b>82,364</b>	<b>82,364</b>	<b>105,229</b>
<b>Net income/(expenditure)</b>		<b>3,785</b>	<b>46,062</b>	<b>49,847</b>	<b>17,056</b>
<b>Net movement in funds</b>		<b>3,785</b>	<b>46,062</b>	<b>49,847</b>	<b>17,056</b>
<b>Reconciliation of Funds:</b>					
Total funds brought forward		136,955	13,162	150,117	133,061
<b>Total funds Carried Forward</b>	<b>16</b>	<b>140,740</b>	<b>59,224</b>	<b>199,964</b>	<b>150,117</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 2020

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## BALANCE SHEET

YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
<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 Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
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 Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
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 Funds £	Restricted Funds £	Total Funds 2020 £
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 Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
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 Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
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 Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
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 £	2020 £
Independent examination fees	923	899
	<hr/>	<hr/>

### 9 Staff costs and numbers

The aggregate payroll costs were:

	2021 £	2020 £
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 £	2020 £
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 £	2020 £
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 01-Apr 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2021 £
<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 Funds £	Restricted Funds £	Total Funds £
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 Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
<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>