

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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REFERENCE AND ADMINISTRATIVE DETAILS

YEAR ENDED 31 MARCH 2022

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 15th 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

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

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.

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

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

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YEAR ENDED 31 MARCH 2022

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

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

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:

..... Date2022

Naveeda Asif

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

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INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2022

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

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STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021 **
	Note	£	£	£	£
Incoming and Endowments from:					
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
Total		3,252	86,693	89,945	132,211
Expenditure On:					
Charitable activities	6	-	111,079	111,079	81,363
Other	7	-	1,078	1,078	1,001
Total		-	112,157	112,157	82,364
Net income/(expenditure)		3,252	(25,464)	(22,212)	49,847
Net movement in funds		3,252	(25,464)	(22,212)	49,847
Reconciliation of Funds:					
Total funds brought forward		140,740	59,224	199,964	150,117
Total funds Carried Forward	16	143,992	33,760	177,752	199,964

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

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BALANCE SHEET

YEAR ENDED 31 MARCH 2021

	Note	2022 £	2021 £
Current assets			
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>
Creditors : Amounts falling due within one year	14	<u>(2,574)</u>	(2,310)
<i>Net Current assets or liabilities</i>		177,752	<u>199,964</u>
Total net assets or liabilities		<u><u>177,752</u></u>	<u><u>199,964</u></u>
The Funds of the Charity			
Restricted funds	16	33,760	59,224
Unrestricted funds	16	<u>143,992</u>	140,740
Total charity funds		<u><u>177,752</u></u>	<u><u>199,964</u></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

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.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

Income and Endowments From:

3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
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 Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
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 Funds £	Restricted Funds £	Total Funds 2021 £
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 Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank interest	<u>15</u>	<u>-</u>	<u>15</u>	<u>36</u>

Investments prior year - all unrestricted

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

Expenditure on:

6 Charitable activities

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

Other prior year - all restricted

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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)

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

13 Debtors

	2022 £	2021 £
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 £	2021 £
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.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

16 Movement in funds

	At 01-Apr 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2022 £
Restricted funds					
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)	-	-
Total Restricted Funds	59,224	86,693	(112,157)	-	33,760
Unrestricted funds					
General Funds	140,740	3,252	-	-	143,992
Total Unrestricted Funds	140,740	3,252	-	-	143,992
Total funds	199,964	89,945	(112,157)	-	177,752

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

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