

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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REFERENCE AND ADMINISTRATIVE DETAILS

YEAR ENDED 31 MARCH 2023

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	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

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

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.

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

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.

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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.

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

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.

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

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

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INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2023

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.

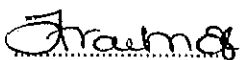
Independent examiner's statement

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

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STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Incoming and Endowments from:					
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
Total		6,663	93,113	99,776	89,945
Expenditure On:					
Charitable activities	6	4,677	119,825	124,502	111,079
Other	7	828	277	1,105	1,078
Total		5,505	120,102	125,607	112,157
Net income/(expenditure)		1,158	(26,989)	(25,831)	(22,212)
Net movement in funds		1,158	(26,989)	(25,831)	(22,212)
Reconciliation of Funds:					
Total funds brought forward		143,992	33,760	177,752	199,964
Total funds Carried Forward	16	145,150	6,771	151,921	177,752

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.

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BALANCE SHEET

YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Current assets			
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
Creditors : Amounts falling due within one year	14	(2,246)	(2,574)
<i>Net Current assets or liabilities</i>		151,921	177,752
Total net assets or liabilities		151,921	177,752
The Funds of the Charity			
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:

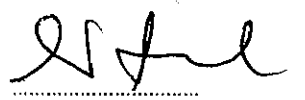
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

Income and Endowments From:

3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
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 Funds £	Restricted Funds £	Total Funds 2022 £
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 Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
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 Funds £	Restricted Funds £	Total Funds 2022 £
Bristol City Council	-	78,006	78,006
	<u>-</u>	<u>78,006</u>	<u>78,006</u>

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank Interest	254	-	254	15

Investments prior year - all unrestricted

Expenditure on:

6 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
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 Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
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

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

8 Net income for the year

This is stated after charging:

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

9 Staff costs and numbers

The aggregate payroll costs were:

	2023	2022
	£	£
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)

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

13 Debtors

	2023 £	2022 £
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 £	2022 £
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.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

16 Movement in funds	At 01-Apr 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2023 £
Restricted funds					
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)	-	-
Total Restricted Funds	33,760	93,113	(120,102)	-	6,771
Unrestricted funds					
General Funds	143,992	6,663	(5,505)	-	145,150
Total Unrestricted Funds	143,992	6,663	(5,505)	-	145,150
Total funds	177,752	99,776	(125,607)	-	151,921
Restricted Funds:					
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 Funds £	Restricted Funds £	Total Funds £
Cash at Bank and In Hand	143,992	6,771	137,448
Other Net Current Assets/Liabilities)	14,473	-	14,473
Total	158,465	6,771	151,921

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