

# **Khulisa Annual Report and Accounts**

for the year ended 31st March 2023



# Contents

|   |           |
|---|-----------|
| Foreword from the Chair of Trustees                   | 3         |
| <b>Legal and Administrative Information</b>           | <b>4</b>  |
| <b>Structure, Governance and Management</b>           | <b>6</b>  |
| Nature of Governing Document                          | 7         |
| Organisation  | 7         |
| Recruitment, appointment and induction of Trustees    | 8         |
| Pay Policy  | 8         |
| Related parties and cooperation with partners         | 8         |
| Reserves Policy                                       | 9         |
| Statement of Trustees' Responsibilities               | 9         |
| <b>Annual Report of the Trustees</b>                  | <b>11</b> |
| Vision, Mission Aims and Activities of Public Benefit | 12        |
| Letter from the CEO                                   | 14        |
| Risk management                                       | 16        |
| Our Impact  | 19        |
| Income and Financial Review                           | 30        |
| Policy  | 32        |
| Awards  | 33        |
| Future plans  | 35        |
| <b>Financial Report</b>                               | <b>38</b> |
| Independent Auditor's Report                          | 39        |
| Statement of Financial Activities                     | 43        |
| Balance Sheet   | 44        |
| Cash Flow Statement                                   | 45        |
| Notes to the Financial Statements                     | 46        |

# Foreword from the Chair of Trustees

Jean-Marc Morel



Khulisa's work has always been critical and the last year has shown just how essential our support is in a post-pandemic world. Young people have been suffering from increased levels of ill mental health, their support networks of parents, carers & teachers are weakened by long-covid, and rates of student absenteeism are at an all time high. The sum of these parts is that the young people on Khulisa programmes have increased levels of disadvantage and a rise in the number and complexity of their needs.

In response to this, we supported our highest number of young people to date. Importantly, we have done this while retaining our impact and delivering our highest number of programmes for the adults in young people's lives. I am proud to say we have provided support to those who need it the most, when they needed it the most.

Our impact was captured excellently during a participatory evaluation led by the young people from our programmes, with support from Insight Share and The Considered Ask. Launching this in a room full of our partners and funders was a key highlight of the year and testament to the work of the team for retaining excellence across delivery and impact, despite the rising need, complexity and backdrop they are working in.

Like many charities emerging from the pandemic and delivering during a cost of living crisis, this year challenged us financially. Competition for income sources grew just as fast as our need to adapt in a post-pandemic world and deliver services at speed, seriously challenging our reserves. We have been able to weather this storm and take valued lessons forward, creating a robust plan to steer back to a healthy financial position. Our work with Impetus has been key to this, with their support we have developed a diverse and sustainable income model that will feed into our 2024-2027 3 year business plan. We look forward to sharing how this progresses with you.

I want to take this opportunity to thank the fantastic team at Khulisa and the funders and supporters who join us in our mission to break cycles of trauma and adversity and close the social and emotional skills gap.

## Section 1

# Legal and Administrative Information

# Reference and Administrative Information

Charity registration number: England and Wales: 1120562  
Company registration number: 06210432  
Registered office address: 30a Acre Lane, London, England, SW2 5SG

## Board of Trustees

|  |  |
|--|--|
| Jean-Marc Morel (Treasurer and Chair)  | Dami Solebo (Deputy Chair)                 |
| Philippa Frankl                        | Sharon Kalsy                               |
| Rob Dickinson                          | Adrienne Sanders                           |
| Daniel Morris - resigned 12 April 2022 | James Fornara - resigned 30 September 2022 |

## Company Secretary

|                 |   |
|-----------------|---|
| Nana Adjekum    | Appointed 03 April 2023                   |
| Iman Haji       | Interim 24 November 2022 to 02 April 2023 |
| Allessia Abbate | Resigned 23 November 2022                 |

## Leadership Team

|                |   |
|----------------|---|
| Jodie Wickers  | Chief Executive Officer - promoted from Director of Programmes and Partnerships to interim CEO on 23 November 2022 and confirmed permanently in post on 02 April 2023 |
| Cara Cinnamon  | Chief Executive Officer - resigned 22 November 2022   |
| Tony O'Donnell | Head of Finance - appointed 15 August 2022  |
| Tara Bashir    | Director of Finance & Operations - resigned 22 July 2022  |
| Ellie Johnson  | Chief Operating Officer - resigned 13 October 2022  |
| Annie Barber   | Director of Evidence and Programme Design - resigned 09 January 2023  |

## Auditors

Myrus Smith Chartered Accountants,  
Norman House,  
8 Burnell Road,  
Sutton,  
Surrey,  
SM1 4BW

## Bankers

Lloyds TSB PLC,  
19-21 The Quadrant,  
Richmond,  
TW9 1BP

## Section 2

# Structure, Governance and Management



# Nature of Governing Document

Khulisa is a limited company by guarantee (06210432), a registered charity in England and Wales (1120562) and is governed by its Memorandum and Articles of Association. The charity was incorporated in 2007, having originated in South Africa. The South African charity - Khulisa Social Solutions - is a separate entity and licences Khulisa (UK) the use of their intellectual property for the purpose of programme delivery. Khulisa (UK) has a unique delivery model, blending therapeutic principles with creative arts in group settings.

## Organisation

### Trustees

Khulisa has a diverse Board of Trustees who bring a variety of expertise and lived-experience to their voluntary role as Board members. Trustees are appointed for a 3-year term with a limit of 2 consecutive terms served.

### Staff

As of March 31, 2023, Khulisa had 13 staff members (full and part-time) based in London and the North West and worked with a bank of circa 5 freelance facilitators. All Delivery staff and freelancers are trained in Khulisa's programme methodology and have their suitable qualifications assessed during the recruitment phase, which also includes a full enhanced DBS check.

### Members

Khulisa has reviewed its' member base and revised its' membership offer to better serve the needs of the charity. Khulisa offered all members the opportunity to either remain a member, apply to become a trustee, resign or support the charity in the role of an ambassador/Major Donor. This resulted in 3 members remaining, with whom we have kept in touch and involved in the work of the charity.

# Recruitment, appointment and induction of Trustees

Trustees are recruited through an open and transparent process, utilising social media, staff & Board networks and our website to spread the word of new opportunities. Applicants are required to submit a CV and suitable candidates are then interviewed by the Chair who will then make any other introductions as necessary. For example, prospective candidates may be introduced to other Board members, the CEO or members of the Senior Leadership Team.

Successful candidates can then be elected by a majority vote of the Trustees at any regular meeting. Inductions for new Trustees includes pairing them with a ‘buddy’ from the existing Board membership, guiding them through various legal and strategic information, independent safeguarding training and having introductory conversations with various Trustees, the CEO and the Senior Leadership Team.

## Pay policy

Salaries for new Senior Leadership hires are made through Board consultation and the Board oversees high level salary bands and pay policies via a People and Culture Sub Committee. Specific salaries at all other levels are set by the CEO and Senior Leadership Team. Khulisa leads a performance management process annually; based on performance and the financial health of the organisation, salary recommendations are made to the board (with a requirement that 50% of the board are present to approve). These salary increase levels are based on Khulisa’s Pay & Remuneration Policy which sets out salary banding for different levels of seniority (bench marked to equivalent sized charities).

## Related parties and cooperation with partners

Our Trustees conduct their role without any remuneration nor benefit from the charity. Any reasonable expenses that they incur while performing their role as a Trustee are reimbursed, provided they fall within the expense policy.

In order to reach young people, parents & carers and professionals who are most in need of our programmes, we work in partnership with schools and local authorities in London and the North West.



# Reserves Policy

The Trustees have decided on the level of reserves that the charity ought to have. Unrestricted funds are needed to:

- Provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice; and
- To cover administration, fundraising and support costs without which the charity could not function

The Trustees consider that, as a medium term goal, it would be prudent that unrestricted funds should be sufficient to cover:

- 3 months administration, fundraising and support costs
- Provide a pool equal to 10% of the average charitable expenditure over the preceding years from which funds can be designated to specific projects and meet our contractual obligations

Khulisa's current target was to create a reserve fund of £309k based on £1,236k target expenditure for 2022/23. Unrestricted general funds at 31 March 2023 were £21k.

As can be seen on [pages 16-18](#) (Risk Management) and [page 31](#) (Financial Review) the Trustees and Leadership Team have a robust plan in place to regenerate reserves.

# Statement of Trustees' Responsibilities

The trustees (who are also directors of Khulisa 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 (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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 other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware

and

- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Section 3

# Annual Report of the Trustees



# Vision, Mission Aims and Activities of Public Benefit



## Vision

Our Vision is a society where young people have the social and emotional skills and nurturing environments they need to thrive.

## Mission

Our Mission is to support excluded or marginalised young people whose behaviour is deemed challenging or antisocial, and the professionals, peers and carers who support them.

## Values

- We Guide: by restoring empathy, self-belief and self-worth
- We Nurture: by believing all people can grow
- We Restore: by enabling people to have an equal voice and building trust and aspiration
- We Empower: by enabling confidence, self-belief and ownership

# Activities of Public Benefit

## **We believe that the public benefits we deliver are:**

- Providing young people at risk of exclusion and involvement in crime or violence with social and emotional wellbeing programmes and support that helps them to self-regulate, relate and reason.
- Improving the life chances of young people at risk of exclusion and violence. Improve attendance, attainment and behaviour in school
- More nurturing communities for all young people

Trustees have paid due regard to their public benefit duty in section 17 of Charities Act 2011 when deciding what activities the charity should undertake.

In the reporting year, these decisions were taken in the context of a post-pandemic world, where young people & teachers returned in person to school and their parents & carers to places of work. The decline in mental health among young people, parents & carers and teaching staff in the aftermath of the Covid-19 pandemic has been well documented and our adaptive programme model, which is designed to adapt to the needs in the space, was well suited to respond to these changing needs.

## Looking Ahead



Our focus for the year ahead, starting in April 2023, is on reimagining and codifying our programme design for longer-lasting impact and increased impact-measurability, rebuilding our unrestricted reserves and diversifying our income. Positively, thanks to steps already taken, at the time of publishing this report we are already most of the way toward our 23/24 income target. We will be diversifying our income, by investing in testing commissioning partnerships and working with key local authorities, who are specifically looking to address youth violence in their boroughs. We will also be partnering with researchers and peer charities on research into the unique perspective of parents and carers regarding school attendance, in the wake of the pandemic. Our Diversity, Equity, Inclusion and Belonging (DEIB) work and our strides toward embedding youth voice into our work will continue to be a core focus.

# Letter from the CEO

**Jodie Wickers**, Chief Executive Officer

It was my pleasure to step up to Chief Executive of Khulisa in December 2022. I am greatly appreciative of the work of my predecessor, Cara Cinnamon, for her leadership of Khulisa in the first part of this financial year.

During this year, we've provided intensive support for 762 young people. Rihanna, Hamid, Micheal are some of their names. I have been lucky enough to meet many of them, and to speak to their teachers and families to hear about the impact of the programme. It is vital that we hear directly from them, and that we continuously ask; are we meeting their needs in a changing world? We launched and screened our first youth-led evaluation so we could find out and we have since pledged our commitment to making the voice of young people central to our work at Khulisa. I look forward to sharing with you how this challenges and develops us even further.

In the spirit of learning and development, Khulisa has learnt a great deal this year and I'm proud to say we did it by listening. We listened to young people, funders and peers and by doing so we found a way through a challenging financial time. We have already put those learnings into action and at the time of publishing (Dec 2023) have fundraised over the £1 million mark for the first time and with our most diverse income portfolio. We have made huge strides forward in our business planning, balancing ambition with realism in a changing world. This has been greatly supported by Impetus to whom I send my sincerest gratitude.

Leading Khulisa is a huge privilege.

I have experienced similar adversities to many young people on our programmes, including being excluded from school myself. One of my greatest learnings has been that adversity is remedied by letting others help and nurture. I've learned that when you are able to open yourself to receiving that support (including the constructive challenge!) then it can be your greatest strength of all.





In the last year, I have felt nurtured and empowered by an incredible board, team and array of funders and partners. They have helped me thrive and step into challenges. They have helped me feel proud of my lived experience, and the young people I am representing in this role.

Together, we have not just weathered the storm, but we have helped Khulisa come out stronger and with a more sustainable future ahead. So much of this journey applies to the young people we work with, and I hope by seeing me in this role, they know that one day they can be a CEO too! I look forward to Khulisa and our community of funders and partners continuing to guide, nurture and empower them to thrive.



One of our strengths in the last year has been our ability to listen. Listening to the young people we work with, listening to our funders and partners, using their expertise.

Jodie Wickers, CEO of Khulisa

# Risk Management

Risk management planning is part of Trustees annual planning cycle in collaboration with the Leadership Team who form a risk management plan on which they report quarterly to the Board. Internal controls manage key risks such as financial management and these are periodically reviewed by Trustees, or reviewed when changes in risk or legislation occur.

The key risks for Khulisa are:

| Risk   | Mitigation  |
|--|---|
| <p><b>Safeguarding</b> - the charity fails to prevent or respond appropriately to harm</p> | <p>Internal processes governed by a Safeguarding Policy, owned by a Designated Safeguarding Lead and reviewed annually.</p> <p>All Delivery staff and associate facilitators who work with young people, trained in Safeguarding &amp; Safeguarding Policy.</p> <p>Enhanced DBS checks for all Delivery staff and associate facilitators who work directly with young people.</p> <p>External and Internal Staff supervision for staff who work directly with young people and debriefs post-programme.</p> <p>Extensive induction process, including shadowing and being observed in delivery for those working directly with young people.</p> <p>All programmes are delivered by a minimum of two staff/ associate facilitators and are delivered within schools.</p> <p>Programme team linked to school Safeguarding Leads during delivery.</p> |



| Risk   | Mitigation  |
|--|---|
| <p><b>Financial</b> - the charity fails to generate enough income to sustain it's planned level of work or to rebuild its reserves</p> | <p>Internal financial controls set annually and monitored quarterly by a Finance Sub-Group of the Board, and the Board at large.</p> <p>Annual budget cycles and quarterly decision making includes pre-emptive pivot plans to be used if needed.</p> <p>Monthly management accounts and income analysis informs full year reforecasts and allows pivot plans to be adopted. A rolling 12 month cash flow forecast keeps management attention on the near future.</p> <p>Key focus on building strategic, long term, high level grants from strategic partners who are aligned with our mission and vision.</p> <p>Key focus on income diversification including Corporate and Major Donor income and planning toward a part-paid model for schools.</p>  |
| <p><b>Reputation</b> - the charity falls into disrepute with funders, partners or the public</p>                                       | <p>We are shifting our approach to work in a longer term relationship with schools, who are our main delivery partners. We work in close partnership with key staff and invite feedback on our work as routine.</p> <p>We are investing in our approach to People and Culture, in order to maximise staff retention and employee experience (thus avoiding the risk to funded/regulated deliverables when people leave). This includes our growing focus on Diversity, Equity, Inclusion and Belonging, our review of staff salaries, benefits and learning and development packages to ensure competitiveness with sector peers, more efficient systems to support sustainability and a new office environment that promotes inclusivity and wellbeing*.</p> <p>Internal controls are in place for key regulatory matters such as fundraising, financial management, HR and safeguarding such that any failure to comply with regulation of the law is prevented and any less-than-excellent practice can be responded to and learned from (see also 'Legal' risk mitigation, below)</p> |

\*we are thankful to Desmond & Dempsey for their generous charity rates for our rental of their office space two days per week.

## Risk

**Legal** - the charity fails to comply with GDPR, HR or Fundraising regulation and laws

## Mitigation

The Finance and the People & Culture Sub Groups of the Board have these highly legislated business functions within their remit to scrutinise and the Leadership Team provides quarterly updates to these groups, just prior to quarterly Board meetings.

Live and emerging risks or legal changes are shared via a live risk management framework with robust version control to monitor risk/management change over time.

The charity has policies related to each of these business areas and we are planning to develop our ethical fundraising, whistleblowing and data policies in 23/24



# Our Impact:

## An Introduction from our Head of Evidence and Impact

As Head of Evidence and Impact, I am delighted to share some of the headlines from an impactful year for Khulisa.



**Iman Haji,**  
Head of Evidence  
and Impact

In a year when [84% of young people across the country spoke about ongoing challenges with mental health and wellbeing<sup>1</sup>](#) as a result of the pandemic, we are pleased to report that our flagship programme, designed to provide intermediate support for children who otherwise struggle to access essential mental health services, continued to deliver positive results across all our core outcomes.

### Over just 6 weeks:

- Participants on our Face It programme went from reporting wellbeing and emotional regulation levels significantly below the averages to surpassing the national benchmarks for both these measures.

- **61%** of participants reported improved levels of resilience
- **90%** of participants reported using the coping strategies they learned on Face It in the weeks following the programme.
- **88%** reported improved levels of social connection

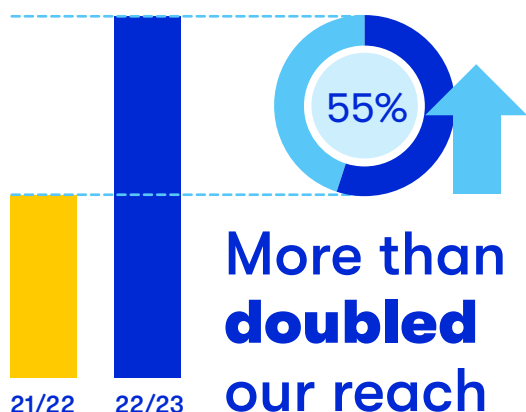
This achievement not only underscores the effectiveness of our approach but also highlights the tangible and swift positive impact we continue to make in the lives of young people navigating the complexities of life and school in a new post-pandemic landscape.

<sup>1</sup> Pearson (2022) School Report. Schools Today, Schools Tomorrow. Views on education in England - 2022 and beyond.



# Our Impact:

## Our year in numbers



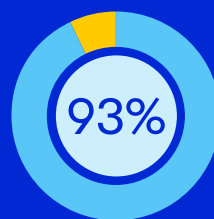
We reached **2,275** young people and adults through our flagship programmes (up from **1,467** in 21/22)



**1,513** parents, carers and professionals trained (up from **765** in 21/22)



**762** young people reached



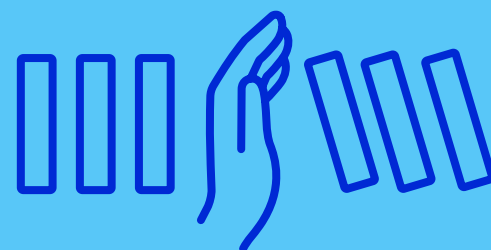
of them (**706**) received intensive interventions (up from **702** in 21/22)



**462** young people experienced Khulisa's support as part of the school curriculum



**244** young people benefited from our flagship Face It programme



Delivered more **intensive** sessions than ever

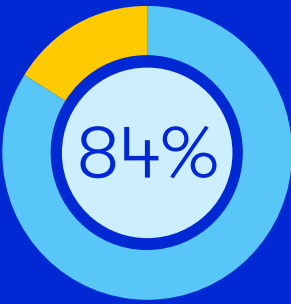
**74%**

of our **77** interventions were **in-depth interventions** (consisting of more than one session)

Up **44%** from the year before



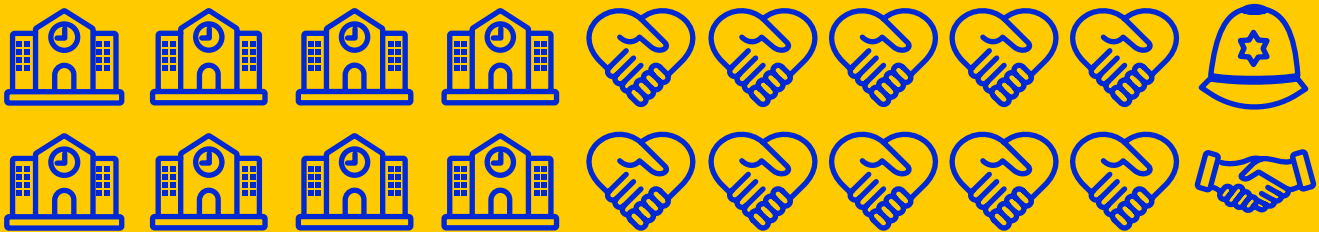
**90%** of young people used the coping skills they learned on the programme



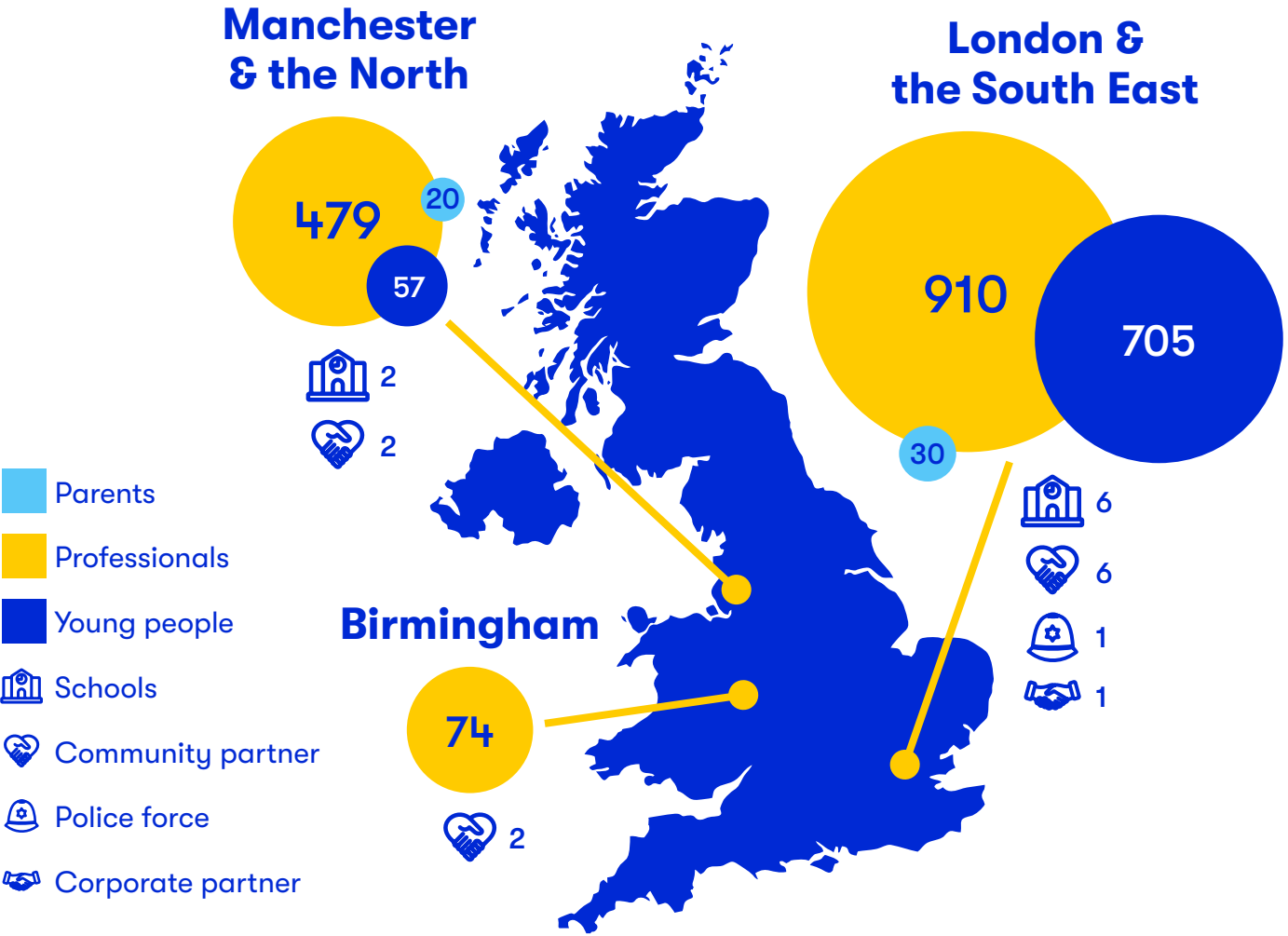
of adults trained said they felt **prepared to put the training into practice**



of young people reported improved resilience



We worked with **20 unique partners**. This was made up of **8 schools**, **10 community partners**, **1 police force** and **1 corporate partner**.

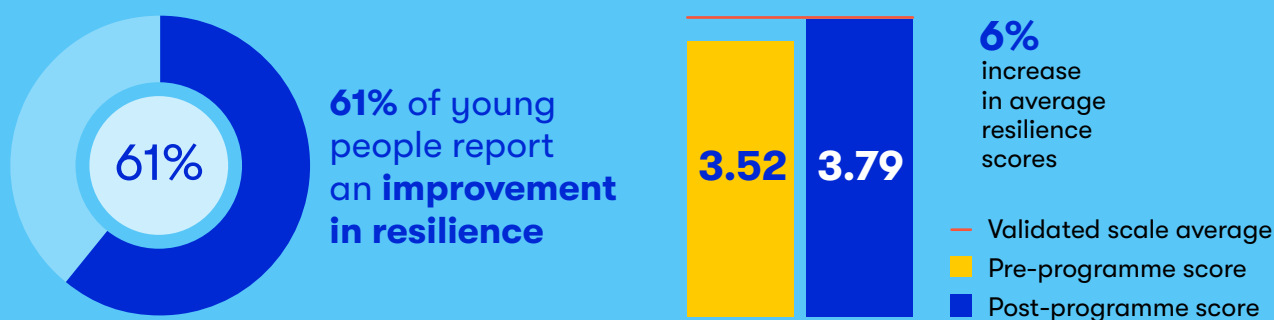


# Our Impact:

## Our year with Young People

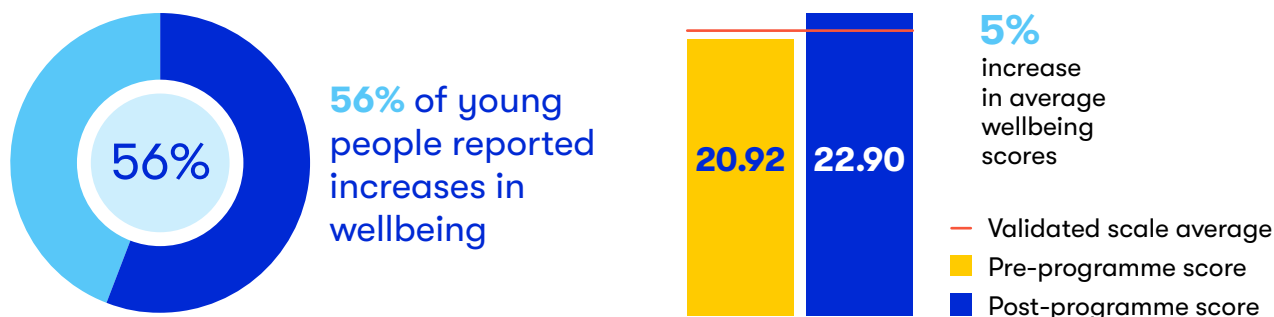
We aim to increase young people's **resilience**, their **wellbeing** and their ability to **emotionally regulate**. Our highly skilled Programme Managers, who are all therapeutically qualified, work with young people in intensive group programmes

### Resilience



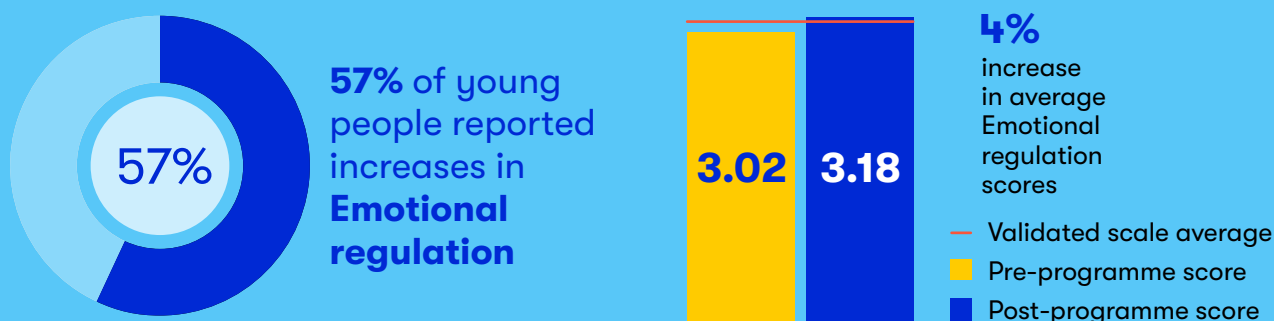
We observed the biggest improvements in average scores for resilience **6%**. Young People started the programme significantly below the average and finished the programme just under the scale average.

### Wellbeing



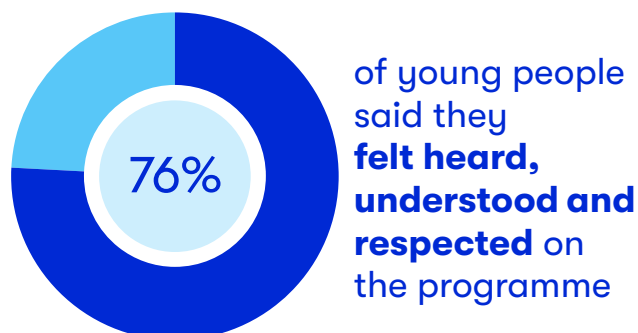
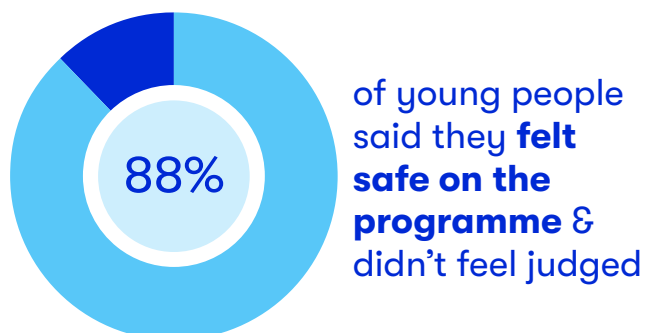
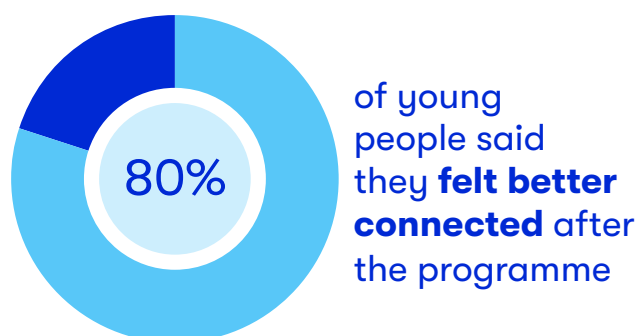
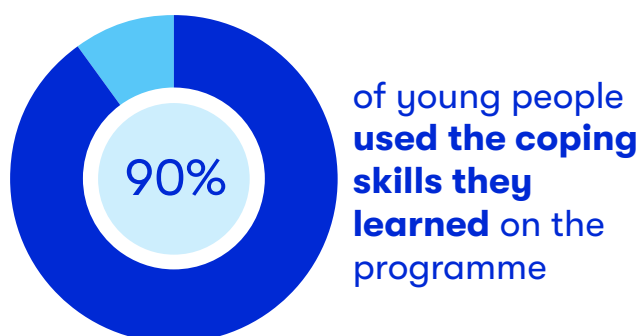
Young people started the programme below the national average and finished the programme above the national average with a **5%** increase in average scores over the course of the programme.

## Emotional regulation



Young people started the programme below and finished above the scale average with a **4%** increase in average scores over the course of the programme.

In our post-programme surveys, we ask young people a range of questions to help us understand the impact of the programme and their experience of participating. Most notably, **90%** of young people in the reporting year told us that they had used the coping skills they learned on the programme. **80%** reported feeling better connected too, a crucial factor in addressing the social and emotional skills gap resulting from trauma and adversity in childhood.



## Case Study

Imogen, aged 15

"The best thing about this programme is that I now understand what triggers me and I have different strategies that I can use so that it does not lead to me lashing out and getting in trouble with behaviour points. A big realisation I had was that I often check in with everyone else but not myself. Through the Khulisa programme I've learnt that it is okay to talk about how I am feeling. I want to say a big thank you to the Khulisa team for always listening to me and to share the good news I have not been suspended since the programme and I now feel more confident and open to expressing how I feel.

It was especially helpful to be able to be part of a group and see others experiencing similar things to myself. I had only ever had 1-1 support before so found the group really helpful."

This case study comprises the actual words of multiple young people who have completed our programme, blended together to create a composite case study. We use this approach to protect the individual identities of the young people we work with, while aiming to share a true and representative insight into the experience of our programme participants.



## Youth-led evaluation

On 9 November, hosted at the **St. Ethelburga's Centre for Reconciliation and Peace**, we launched a very special piece of **youth led evaluation; 'Our Story'**. We partnered with Insight Share on the project and it was funded by The Considered Ask who join us in recognizing the importance of young people's voices in the process of evaluation

The highlight of the event was a screening of a film created by young people who had completed the Face It Programme, from two of our partner schools, Manchester Communication Academy in Harpurhey and Parkview in Haringey, London. The film project was part of our commitment to put young people's voices at the centre of all elements of our work, including evaluation. Through their stories, young people help us to identify what works in supporting their mental health and emotional wellbeing.



# Our Impact:

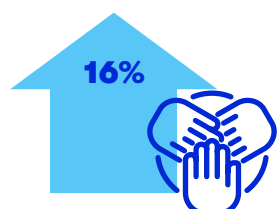
## Our year with Parents & Carers

Back in September 2021, **Khulisa won the Fair Education Alliance Intrepreneurship Award** which funded us to design and deliver a wellbeing programme for parents and carers, which we delivered in Manchester.

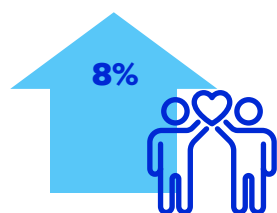
Following a feasibility study researching available support in Manchester and a co-design phase developed with parents at the Manchester Communication Academy, we began piloting the six-week programme in January 2023.

Overall, our data suggests that the programme was most effective in upskilling parents in how to support their children, and in how to look after their wellbeing.

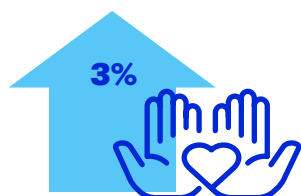
**This includes the following findings;**



- **Improved confidence:** We observed a **16%** increase in the average confidence score suggesting that parents felt more confident in supporting their child's emotional wellbeing.



- **Improved parental wellbeing:** We observed a **8%** increase in the average wellbeing score after the programme.



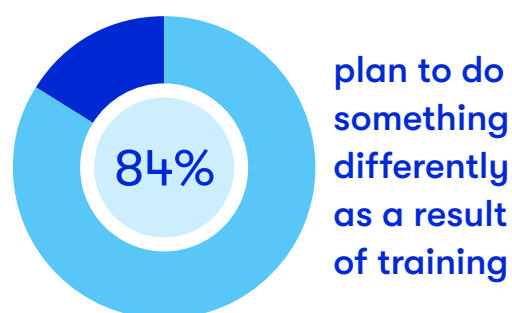
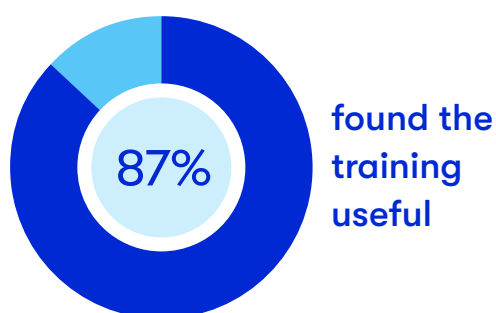
- **Practical implementation:** We observed a **3%** increase in the average orientation score which suggests that parents were more likely to report they felt equipped with strategies to help co-regulate their child after the programme.

# Our Impact:

## Our year with Professionals

This year we have expanded our professionals' trauma-informed training to more people than ever before (1,463). Our training teaches professionals how to support trauma experienced young people, and create a nurturing, safe environment for the young people they work with.

### Of the professionals we trained;



8x 

1x 

10x 

1x 

The **1,463 professionals** we trained work for **20 unique organisations**. This includes **8 schools**, **10 community partners**, **1 police force** and **1 corporate partner** spread across London, the North West and Birmingham.

The schools in which we delivered Trauma Training are also schools in which we delivered our wider Face It Programme, as part of our commitment to build a nurturing and supportive environment for our programme participants to graduate into. To see that 84% of our trainees plan to adapt their practice following the training is encouraging and sets the young people around them up to succeed in implementing the tools they learn on our group programme. For example, the staff at Harper Green School in Greater Manchester, told us that they were planning to continue their learning after our input, by reading the books about trauma that we had recommended and considering how this continued to improve their practice.

One of the schools we worked in this year, providing programmes for young people and trauma training for professionals, was **Manchester Communication Academy**, who had this to say about our work:

## Hear from one of our partner schools



**Manchester**  
Communication  
Academy

**Yvonne Finnigan**

Family Partnership Officer,  
Manchester Communication Academy



### Testimonial

We have worked with Khulisa for the last five years, delivering the Face-It programme to a new cohort each half term. The students taking part have all really enjoyed the experience and often ask if they can participate again. One particular student who accessed the programme last term is a young carer who looks after her disabled mum and younger sibling at home. She is a very emotional child and often becomes visibly upset at things others might consider to be trivial. The added responsibility she has can be overwhelming at times and the Khulisa programme has had an extremely positive impact on her well being. She was able to air her frustrations & thoughts in a closed group where she felt safe and listened too. Following the Khulisa programme she has moved into Year 8 with a positive way of handling her emotions and therefore promoting better learning.



# Our Impact:

## Meet a Khulisa Programme Manager

**Briony Elliott**, Khulisa Programme Manager,  
Creative Arts Psychotherapist / Dramatherapist



### What's the therapeutic basis of the Khulisa programme?

Our Face It programme uses creative-therapeutic techniques because we know that when someone has experienced trauma, the body and the brain disconnect from one another, resulting in us holding trauma within our bodies, it is therefore vital that we work with the 'whole self' through the neuro-sequential model. By incorporating rhythmic games throughout, we support coregulation to offer safety and balance.

### Why are creative therapies so powerful for young people?

The expressive arts can often play a transformative role as they provide voice when words may be too much, tapping into unconscious responses, with an element of distance and allowing a young person space to make shifts where they may have become stuck within hypervigilant survival responses.

### Why work in groups?

The group process is powerful in its ability for young people to be able to relate to their peers, give permission to express and find comfort knowing that they are not alone. Psychoeducation supports young people to

make sense of their experiences and reaches the 'reasoning, logical' part of their brain, making space for them to be able to consider patterns and cycles that perhaps no longer serve them and find space to be able to introduce coping strategies that aid their healing and growth.





**If you could change one thing about the school environment, so it was trauma-informed, what would you change?**

I think that it is so important that we do all that we can to ensure that schools are a secure base for young people. For example, schools should strive for communication with students that is consistent, respectful and measured. Being trauma informed is not only about having high nurture but having high boundaries too, that offer predictability and create a sense of safety for young people.

**Tell us about a young person who sticks in your mind**

One young person that I spoke to following a Face It programme shared that they had found the artwork aspect of the sessions particularly helpful and that since participating, they had begun to use drawing and poetry to express how they were feeling. They shared that when using these forms of expression, they felt ‘alive and free.’ I felt that the programme had offered them a way to express everything that they had been holding but one that was cathartic, contained and no longer detrimental to them. I’m smiling now thinking about this young person, I feel really proud of the work that we do.



**I think that it is so important that we do all that we can to ensure that schools are a secure base for young people.**

**Briony Elliott, Programme Manager at Khulisa**



# Income and Financial Review



## Our supporters in 2022-23

Khulisa was supported by **45 funders** in the reporting year and we are thankful for each and every grant, donation and commissioner of our work. A list of our wonderful supporters can be found on [page 56](#).

From the very bottom of our hearts, we thank each and every one of you for your unwavering support during a tough year for Khulisa. It's thanks to you that as we publish this report we are ready to deepen the impact of our work even further in the years to come.

Khulisa has had a long history of significant support from the Trust and Grant-making sector, whose donations (£510k) constituted **70%** of our income in the reporting year. We've begun efforts to diversify our income sources and this is a significant feature of our plans ahead.





# A challenging year for Khulisa

Our income position was significantly challenged this year, due to the many and varied pressures in recovering from the Covid-19 pandemic, rises in costs and the cost of living crisis that has affected our donor base and caused our own costs to rise.

In addition, like much of the sector we were further challenged by competition for income sources growing just as fast as our need to adapt in a post pandemic world and deliver services at speed. Despite these income challenges and senior leadership turnover, and thanks to our strong reserves position, we were able to keep our vital work operating and subsequently ended the year with £30k in unrestricted reserves (£140k reserves, overall).

We have taken several learnings forward from this and created a robust plan that includes renewing our reserves, steadying growth and focusing on longer term organisational sustainability through more diverse income generation. In order to respond with increased speed and efficiency to unforeseen income challenges, we have increased the accuracy and oversight of our income forecast. This includes breaking this down month by month, developing systems to support weighted projections and reviewing budget and spend at a similar level of detail.

We are pleased to report that at the time of publishing (Dec 2023) these changes have come into effect and had a positive impact. We are now on track to achieve a surplus in 2024, having already crossed the £1m income threshold for the first time in a single financial year. We are also building up our unrestricted reserves position to cover two months' operating spend. Secured income for the years ahead is also tracking

positively, meaning that our reserves will continue to grow healthily.

## Financial Review

Our income peaked at £901k in 2021 and we have faced challenges maintaining this level. In the current financial year, the year-on-year decline has decreased by 2.5% to £728k. This was compared to an 18% reduction in 2021. This year we have implemented changes to diversify our income streams, resulting in positive progress in stabilising and growing our income in 2024.

Expenditure increased to £1,003k from £845k in 2022 enabling us to reach a larger proportion of young people and respond quickly to rising demand.

Restricted income for the year was £349k (2022: £435k) and unrestricted income was £379k (2022: £306k). This demonstrates that we are gradually improving our ratio of unrestricted and restricted income. We plan to continue building this difference and increase unrestricted income in future years.

In 2022 our net deficit was £106k. This rose to £275k in 2023, due to challenges with raising income combined with increased expenditure and together these adversely affected our reserves.

The Net Assets of £139k are represented by Unrestricted Funds of £21,152 (2022: £330,870) and Restricted Funds of £118,011 (2022: £83,628). Although the Balance Sheet at the end of the year displayed a decrease in net assets to £139k from £414k (2022), we ended the year with a healthy cash position of £370k, which was an improvement from £310k in 2022. Looking forward, our rolling 12-month forecast projects a strong recovery in 2024, supporting our ability to continue to operate successfully. The lessons we learned over the past year also contribute to our confidence.

# Policy



As a small charity, we recognise that we can only help so many young people directly. That's why we continue to build on, leverage and share evidence of our work in improving outcomes for young people so we can improve the lives of thousands more young people and the professionals who work with them.

Over the course of the financial year, our contributions at a policy level include the following:

## June 2022

- We submitted a written response to the Children and Young People's Mental Health Coalition's enquiry into the link between school behaviour and mental health

## December 2022

- We were recognised as an example of good practice in delivering social and emotional learning in 'Catalysing Social and Emotional Learning in Schools in England: A Policy and Practice Review' a report produced by The Centre for Education & Youth and Impetus

- We wrote a position paper setting out how we bring about institutional change through our whole school approach

## October 2022

- We submitted a response to the Education Select Committee's Inquiry into persistent absence
- We continued our work on the steering group supporting the Data First Project, working in partnership with academics, third sector organisations and other government departments to help build a picture of justice system users, and their needs, pathways and outcomes over time across schools, courts, and prisons.
- Presented at the IncludEd Conference

## January 2023





# Awards



## WINNER

## The Centre for Social Justice Awards 2022

The CSJ Awards celebrate charities and social enterprises who are proving themselves effective at preventing and tackling poverty in Britain, across 5 main themes. In 2022, we were honoured to win for our work with at-risk and vulnerable young people in the education sector.

As part of the award, we received pro-bono support from film makers Candour Creative, in creating a short film summarising the impact of our work. You can hear one of our programme graduates, Mario, (name changed for anonymity) talking about what Khulisa has meant to them [here](#).





# FINALIST

## The Charity Governance Awards 2022

We were finalists in the category of 'Covid-19 Response: Embracing Opportunity and Harnessing Risk'. The award, which is hosted by The Clothworkers' Company, recognises charities who show good governance, especially in the climate of Covid-19.

Khulisa were recognised for responding rapidly to meet the increased demand from young people for the services we offer, all whilst adapting to the impact that Covid had on the organisation.



# SHORTLISTED

## Health and Wellbeing Awards, 2022

Khulisa was shortlisted for the Health and Wellbeing Awards, in the category 'Health at Every Age'. The prestigious awards are hosted by the Royal Society for Public Health, a campaigning and educational charity dedicated to improving and protecting the health of the public.

The awards are voted on by experts in public health and seek to celebrate a wide range of activities, policies and strategies that empower communities and individuals, improve the population's health and address the wider social determinants of health.



# Future Plans

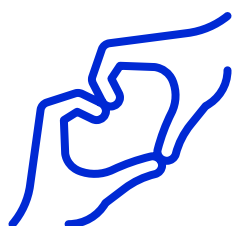
In Spring 2023, Khulisa conducted a comprehensive strategic review which sought to strengthen the impact of our programmes. This redesign process led us to the following areas of future focus;



- **Rebuilding our reserves.** We're already many leagues ahead of where we were - having diversified income, developed strategic and long lasting funding relationships and carefully planned our spend for the years ahead. We're also building financial sustainability by diversifying our income; taking lessons learnt from the FY22/23 so that we reduce our reliance on trusts and grants year on year and growing our income through commissioned and earned income streams. These income diversification strategic and quality financial controls mean that we're on track to rebuild our reserves within the next two financial years.



- **Deepening our Impact.** We plan to reimagine and codify our programme design for longer-lasting impact and increased impact-measurability, building on the feedback we've had from young people and analysis of where we have most impact. We are also planning to conduct a more comprehensive evaluation of our impact in collaboration with ImpactEd, to get an even better understanding of the relationship between the social and emotional skills improvements we observe in our participants and their school related outcomes. We will also be working with The Ending Youth Violence Lab to conduct a pilot randomised control trial (RCT), the gold-standard in evaluation, to assess the causal relationship between our programme design and the outcomes we achieve.



- **Growing our Diversity Equity Inclusion and Belonging (DEIB) approach.** Having established our DEIB committee and regular DEIB conversations in team meetings and collaboration sprints, we're reviewing our policies and practice against DEIB best practice





- **Youth Voice.** Having already established a strong base of listening to young people through their programme feedback and our youth-led evaluation, we're planning to design a Youth Voice Strategy which will set Khulisa up for even greater youth participation



- **Parent & Carer Voice.** We're collaborating with several partners to understand the perspectives of parents & carers and their changed attitudes to schooling in a post-pandemic world



- **Strengthening our Board.** Backfilling current vacancies and ensuring that we have varied skillsets and life experiences on our board that will continue to challenge us and support us to rebuild with sustainability as a core principle

We look forward to working with our valued funders, partners and supporters in the year ahead as we continue to work toward a society where young people have the social and emotional skills and nurturing environments they need to thrive.







This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 14th December 2023 and signed by:

**Jean-Marc Morel**  
Chair

## Section 4

# Financial Report

# Independent Auditor's Report to the members of: **Khulisa** (A Company Limited by Guarantee and not having a share capital)

## Opinion

We have audited the financial statements of Khulisa (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is 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).

### In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006. Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine

whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or



- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

- Auditing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Kevin Fisher BA FCA CTA (Senior Statutory Auditor)  
For and on behalf of Myrus Smith  
Chartered Accountants and  
Statutory Auditor  
2023

Norman House  
8 Burnell Road  
Sutton, Surrey  
SM1 4BW



20th December 2023

# Statement of Financial Activities

## For the year ended 31 March 2023

(Incorporating Income and Expenditure Account)

|                                    | Notes | Unrestricted Funds | Restricted Funds | 2023 Total Funds | 2022 Total Funds |
|------------------------------------|-------|--------------------|------------------|------------------|------------------|
|                                    |       | £                  | £                | £                | £                |
| <b>Income and endowments from:</b> |       |                    |                  |                  |                  |
| Donations and legacies             | 2     | 319,729            | -                | 319,729          | 255,670          |
| Charitable activities              | 3     | 58,222             | 348,965          | 407,187          | 481,742          |
| Investments                        | 4     | 289                | -                | 289              | 32               |
| Other income                       |       | 408                | -                | 408              | 1,729            |
|                                    |       | <b>378,648</b>     | <b>348,965</b>   | <b>727,613</b>   | <b>739,173</b>   |
| <b>Expenditure on:</b>             |       |                    |                  |                  |                  |
| Raising Funds                      | 5     | 158,727            | -                | 158,727          | 133,100          |
| Charitable Activities              | 6     | 138,403            | 705,818          | 844,221          | 711,753          |
|                                    |       | <b>297,130</b>     | <b>705,818</b>   | <b>1,002,948</b> | <b>844,853</b>   |
| <b>Net income / (expenditure)</b>  | 7     | <b>81,518</b>      | <b>(356,853)</b> | <b>(275,335)</b> | <b>(105,680)</b> |
| Transfers between funds            | 14    | (391,236)          | 391,236          | -                | -                |
| <b>Net movement in funds</b>       |       | <b>(309,718)</b>   | <b>34,383</b>    | <b>(275,335)</b> | <b>(105,680)</b> |
| Total funds brought forward        | 14    | 330,870            | 83,628           | 414,498          | 520,178          |
| <b>Total funds carried forward</b> | 14    | <b>21,152</b>      | <b>118,011</b>   | <b>139,163</b>   | <b>414,498</b>   |

All income and expenditure is derived from continuing activities.

The Statement of Financial Activities includes all recognised gains and losses.

The notes form part of these Financial Statements

# Balance Sheet

## As at 31 March 2023

|                                     | Notes | 2023           |                       | 2022           |                       |
|-------------------------------------|-------|----------------|-----------------------|----------------|-----------------------|
|                                     |       | £              | £                     | £              | £                     |
| <b>FIXED ASSETS:</b>                |       |                |                       |                |                       |
| Tangible fixed assets               | 9     |                | 8,317                 |                | 11,718                |
| <b>CURRENT ASSETS</b>               |       |                |                       |                |                       |
| Debtors                             | 10    | 9,008          |                       | 176,162        |                       |
| Cash at bank                        |       | 370,477        |                       | 310,271        |                       |
|                                     |       | <u>379,485</u> |                       | <u>486,433</u> |                       |
| <b>CREDITORS</b>                    |       |                |                       |                |                       |
| Amounts falling due within one year | 11    | <u>248,639</u> |                       | <u>83,653</u>  |                       |
| <b>NET CURRENT ASSETS</b>           |       |                | <u>130,846</u>        |                | <u>402,780</u>        |
| <b>NET ASSETS</b>                   | 15    |                | <u><b>139,163</b></u> |                | <u><b>414,498</b></u> |
| Represented by:                     |       |                |                       |                |                       |
| Unrestricted Funds                  | 14    |                | 21,152                |                | 330,870               |
| Restricted Funds                    | 14    |                | 118,011               |                | 83,628                |
| <b>TOTAL FUNDS</b>                  | 14    |                | <u><b>139,163</b></u> |                | <u><b>414,498</b></u> |

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The accompanying notes form part of these Financial Statements.

Approved by the Board of Trustees on 14th December 2023 and signed by:



**Jean-Marc Morel**  
Chair

# Cash Flow Statement

## For the year ending 31 March 2023

|  | 2023        | 2022        |
|--|-------------|-------------|
|  | £           | £           |
| <b>Cash flows from operating activities</b>                  |             |             |
| Net movement in funds per Statement of Financial Activities  | (275,335)   | (105,680)   |
| Adjustments for:   |             |             |
| Depreciation   | 4,395       | 2,971       |
| Interest receivable  | (289)       | (32)        |
| (Increase) / decrease in debtors                             | 167,154     | (114,054)   |
| Increase / (decrease) in creditors                           | 164,986     | 46,360      |
| <b>Net cash (used in) / provided by operating activities</b> | 60,911      | (170,435)   |
| <b>Cash flows from investing activities</b>                  |             |             |
| Interest received  | 289         | 32          |
| Purchase of tangible fixed assets                            | (994)       | (4,255)     |
| <b>Net cash provided by / (used in) investing activities</b> | (705)       | (4,223)     |
| <b>Change in cash and cash equivalents</b>                   | 60,206      | (174,658)   |
| Cash and cash equivalents brought forward                    | 310,271     | 484,929     |
| <b>Cash and cash equivalents carried forward</b>             | 370,477     | 310,271     |
| <b>Total funds brought forward</b>                           | <b>2023</b> | <b>2022</b> |
|  | £           | £           |
| Cash at bank   | 370,477     | 310,271     |

# Notes to the Financial Statements

## For the year ending 31 March 2023

### 1 ACCOUNTING POLICIES

#### a) Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis and under the historical cost convention. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### b) Company status

Khulisa is a private company, registered in England and Wales, limited by guarantee, has no share capital and is also a registered charity. In the event of the Company

being wound up, each member is liable to contribute an amount not exceeding £1. The address of the registered office is given in the Reference and Administrative Information on [page 5](#).

#### c) Capital items & depreciation

Office equipment and fixtures and fittings are depreciated using the straight line method over four years. Other Project assets are depreciated over the life of the project, (normally three years) apart from project assets that are fully grant funded, which are written off in the year of purchase. Capital items have a minimum purchase cost of £500.

#### d) Income

Items of income are recognised in the Statement of financial Activities (SOFA) when all of the following criteria are met:

- The charity is entitled to the funds;
- any performance conditions have been met;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.



**e) Expenditure**

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity. Expenditure includes any VAT which cannot be recovered.

Expenditure on raising funds includes those costs incurred on attracting donations and grant funding.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Expenditure is allocated under the principal categories of the SOFA on a basis designed to reflect the use of the resource. Direct costs relating to a particular activity are allocated directly, support costs are allocated on an appropriate basis, e.g. floor areas, per capita or estimated usage.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity

and include audit fees and costs linked to the strategic management of the charity. In addition to ongoing governance costs, one-off costs incurred in connection with building governance capacity are included within Charitable Activities and are in part matched by specific funding.

**f) Fund accounting**

Restricted funds are funds subject to specific conditions imposed by the donors, or by appeals for specific projects, and the purpose and use of restricted funds is set out in the notes to the financial statements. Designated funds are unrestricted funds which are set aside for specific purposes at the discretion of the Trustees.

The general fund comprises the accumulated surpluses on the SOFA less any funds designated for specific purposes by the Trustees.

**g) Pension costs**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2 INCOME FROM DONATIONS AND LEGACIES

|                     | Unrestricted Funds | Restricted Funds | 2023 Total Funds | 2022 Total Funds |
|---------------------|--------------------|------------------|------------------|------------------|
|                     | £                  | £                | £                | £                |
| Core support grants | 305,000            | -                | 305,000          | 235,615          |
| Donations           | 14,729             | -                | 14,729           | 20,055           |
|                     | <b>319,72</b>      | <b>-</b>         | <b>319,729</b>   | <b>255,670</b>   |

Of the £255,670 recognised in 2022, £255,670 related to unrestricted funds and £Nil related to restricted funds.

## 3 INCOME FROM CHARITABLE ACTIVITIES

|                       | Unrestricted Funds | Restricted Funds | 2023 Total Funds | 2022 Total Funds |
|-----------------------|--------------------|------------------|------------------|------------------|
|                       | £                  | £                | £                | £                |
| Sales of Training     | 57,722             | -                | 57,722           | 47,214           |
| Grants                |                    |                  |                  |                  |
| Face It               | 500                | 231,557          | 232,057          | 343,981          |
| Silence The Violence  | -                  | -                | -                | 30,060           |
| Other Funded Projects | -                  | 117,408          | 117,408          | 60,487           |
|                       | <b>58,222</b>      | <b>348,965</b>   | <b>407,187</b>   | <b>481,742</b>   |

Of the £481,742 recognised in 2022, £47,214 related to unrestricted funds and £434,528 related to restricted funds

## 4 INCOME FROM INVESTMENTS

|               | 2023       | 2022      |
|---------------|------------|-----------|
|               | £          | £         |
| Bank interest | 289        | 32        |
|               | <b>289</b> | <b>32</b> |

All the income is unrestricted for both years.

## 5 EXPENDITURE RAISING FUNDS

|                   | Direct Costs  | Support Costs  | 2023 Total     | 2022 Total     |
|-------------------|---------------|----------------|----------------|----------------|
|                   | £             | £              | £              | £              |
| Fundraising costs | 17,972        | 140,755        | 158,727        | 133,100        |
|                   | <b>17,972</b> | <b>140,755</b> | <b>158,727</b> | <b>133,100</b> |

Expenditure on raising funds was entirely unrestricted in both years.

## 6 EXPENDITURE ON CHARITABLE ACTIVITIES

|                              | 2023           | 2023           | 2023           | 2022           |
|------------------------------|----------------|----------------|----------------|----------------|
| <u>Analysed by activity:</u> | Direct Costs   | Support Costs  | Total          | Total          |
|                              | £              | £              | £              | £              |
| Face It                      | 351,609        | 222,933        | 574,542        | 508,011        |
| Community                    | 26,516         | 21,735         | 48,251         | 28,670         |
| Silence the Violence         | 12,794         | 6,956          | 19,750         | 17,754         |
| Trauma                       | 75,556         | 62,847         | 138,403        | 135,093        |
| Other Projects               | 63,275         | -              | 63,275         | 22,225         |
|                              | <b>529,750</b> | <b>314,471</b> | <b>844,221</b> | <b>711,753</b> |

### Analysed by nature:

|   | 2023           | 2022           |
|---|----------------|----------------|
|   | £              | £              |
| <b>Direct Costs</b>                       |                |                |
| Delivery staff salaries                   | 377,442        | 317,642        |
| Facilitator costs                         | 37,608         | 48,872         |
| Other direct programme costs              | 57,082         | 27,168         |
| Assessment and evaluation                 | 29,925         | 43,365         |
| Staff training                            | 27,693         | 3,992          |
| HR & recruitment                          | -              | 8,280          |
|   | <b>529,750</b> | <b>449,319</b> |
| <b>Support Costs</b>                      |                |                |
| Core Staff salaries                       | 231,951        | 195,631        |
| Accounting & payroll                      | 3,099          | 1,720          |
| Office & IT(Business Admin Costs)         | 28,922         | 22,286         |
| Premises costs (Rent)                     | 33,245         | 17,374         |
| Governance: Staff Salaries                | 12,507         | 14,683         |
| Governance: Audit Fees                    | 4,680          | 4,740          |
| Governance: Trustee Expenses and Strategy | 67             | 6,000          |
|   | <b>314,471</b> | <b>262,434</b> |
|   | <b>844,221</b> | <b>711,753</b> |

Of the £844,221 expenditure recognised in 2023 (2022: £711,753) £138,403 (2022: £135,094) was charged to unrestricted funds and £705,818 (2022: £576,659) was charged to restricted funds.

## 7 NET INCOME/ (EXPENDITURE)

This is stated after charging/(crediting):

|   |  |
|---|--|
| Depreciation                                  |  |
| Operating lease rentals                       |  |
| Auditor's remuneration - Audit services       |  |
| Auditor's remuneration - Non - audit services |  |

| 2023   | 2022   |
|--------|--------|
| £      | £      |
| 4,395  | 2,971  |
| 37,551 | 13,096 |
| 3,090  | 3,240  |
| 1,590  | 1,500  |

## 8 STAFF COSTS

|                               |  |
|-------------------------------|--|
| Salaries                      |  |
| Employer's National Insurance |  |
| Employer's Pension Costs      |  |
| Redundancy costs              |  |
| Temporary staff               |  |

| 2023           | 2022           |
|----------------|----------------|
| £              | £              |
| 586,991        | 552,119        |
| 59,058         | 40,790         |
| 31,216         | 31,901         |
| 9,200          | -              |
| 21,795         | -              |
| <b>708,260</b> | <b>624,810</b> |

Details of employees who received total employee benefits (excluding employer pension costs) in excess of £60,000 were as follows:

£60,000 - £70,000

| 2023 | 2022 |
|------|------|
| No.  | No.  |
| 1    | 1    |

Total employee benefits of key management personnel

| 2023    | 2022    |
|---------|---------|
| £       | £       |
| 267,114 | 250,786 |

Average number of staff based on full-time equivalents

| 2023 | 2022 |
|------|------|
| No.  | No.  |
| 15   | 13   |

Average monthly number of staff

| 2023 | 2022 |
|------|------|
| 16   | 15   |

## 9 FIXED ASSETS

|                       | 2023   | 2022   |
|-----------------------|--------|--------|
|                       | £      | £      |
| <b>Cost</b>           |        |        |
| At 1 April 2022       | 16,022 | 11,767 |
| Additions in year     | 994    | 4,255  |
| At 31 March 2023      | 17,016 | 16,022 |
| <b>Depreciation</b>   |        |        |
| At 1 April 2022       | 4,304  | 1,333  |
| Charge for the year   | 4,395  | 2,971  |
| At 31 March 2023      | 8,699  | 4,304  |
| <b>Net book value</b> |        |        |
| At 31 March 2023      | 8,317  | 11,718 |

## 10 DEBTORS

|                                | 2023  | 2022    |
|--------------------------------|-------|---------|
|                                | £     | £       |
| Trade debtors                  | 487   | 33,930  |
| Other debtors                  | 1,646 | 7,600   |
| Prepayments and accrued income | 6,875 | 134,632 |
|                                | 9,008 | 176,162 |

## 11 CREDITORS

|                                     | 2023    | 2022   |
|-------------------------------------|---------|--------|
|                                     | £       | £      |
| Amounts falling due within one year |         |        |
| Trade creditors                     | 21,726  | 33,995 |
| Social security and other taxes     | 14,463  | 5,534  |
| Accrued expenses                    | 5,780   | 11,624 |
| Deferred income (see below)         | 206,670 | 32,500 |
|                                     | 248,639 | 83,653 |

| Deferred Income      | Balance    | Additions | Released  | Balance     |
|----------------------|------------|-----------|-----------|-------------|
|                      | 1 Apr 2022 | In year   | to income | 31 Mar 2023 |
|                      | £          | £         | £         | £           |
| Grants and donations | 32,500     | 206,670   | 32,500    | 206,670     |

Deferred income relates to contracts for which the income is received in advance of the services to be provided.



## 12 RELATED PARTY TRANSACTIONS

No trustee received remuneration in 2022-23 or 2021-22. The total cost of Board activity in 2022-23 was £Nil (£6,000 in 2021-22). One trustee's expenses of £67 was reimbursed in 2022-23 (£Nil in 2021-22).

|   | 2023   | 2022   |
|---|--------|--------|
| Unrestricted donations from related parties | £5,000 | £5,000 |

A fee of £5,000 was paid to DNA Elite Soccer, a company of which one of the our ex-Trustees, Jonathon Bines, is a related party. Mr Bines subsequently made a donation of £5,000.

## 13 TAXATION

No Corporation tax has been provided in these financial statements because the company, a registered charity, is within the exemption granted by Part 11 of the Corporation Tax Act, 2010.

## 14 MOVEMENT IN FUNDS

|                                 | Opening<br>Balance<br>1 Apr 2022 | Income  | Expenditure | Transfers<br>between<br>funds | Closing<br>Balance<br>31 Mar<br>2023 |
|---------------------------------|----------------------------------|---------|-------------|-------------------------------|--------------------------------------|
|                                 | £                                | £       | £           | £                             | £                                    |
| <b>RESTRICTED FUNDS</b>         |                                  |         |             |                               |                                      |
| Face It                         | -                                | 231,557 | 574,542     | 342,985                       | -                                    |
| Community                       | -                                | -       | 48,251      | 48,251                        | -                                    |
| Silence The Violence            | 45,365                           | -       | 19,750      | -                             | 25,615                               |
| Other Funded Projects           | 38,263                           | 117,408 | 63,275      | -                             | 92,396                               |
| <b>Total Restricted Funds</b>   | <b>83,628</b>                    | 348,965 | 705,818     | 391,236                       | 118,011                              |
| <b>UNRESTRICTED FUNDS</b>       |                                  |         |             |                               |                                      |
| General fund                    | 330,870                          | 378,648 | 297,130     | (391,236)                     | 21,152                               |
| <b>Total Unrestricted Funds</b> | <b>330,870</b>                   | 378,648 | 297,130     | (391,236)                     | 21,152                               |
| <b>Total Funds</b>              | <b>414,498</b>                   | 727,613 | 1,002,948   | -                             | <b>139,163</b>                       |

## 14 MOVEMENT IN FUNDS / Cont.

Comparative information for the movement in funds is as follows:

|                                 | Opening<br>Balance<br>1 Apr 2021 | Income         | Expenditure    | Transfers<br>between<br>funds | Closing<br>Balance<br>31 Mar<br>2022 |
|---------------------------------|----------------------------------|----------------|----------------|-------------------------------|--------------------------------------|
|                                 | £                                | £              | £              | £                             | £                                    |
| <b>RESTRICTED FUNDS</b>         |                                  |                |                |                               |                                      |
| Face It                         | 124,563                          | 330,981        | 484,551        | 29,007                        | -                                    |
| Community                       | 18,611                           | -              | 28,672         | 10,061                        | -                                    |
| Silence The Violence            | 33,060                           | 30,060         | 17,755         | -                             | 45,365                               |
| Other Funded Projects           | 10,457                           | 13,000         | 23,457         | -                             | -                                    |
|                                 | -                                | 60,487         | 22,224         | -                             | 38,263                               |
| <b>Total Restricted Funds</b>   | <b>186,691</b>                   | <b>434,528</b> | <b>576,659</b> | <b>39,068</b>                 | <b>83,628</b>                        |
| <b>UNRESTRICTED FUNDS</b>       |                                  |                |                |                               |                                      |
| General fund                    | 333,487                          | 304,645        | 268,194        | (39,068)                      | 330,870                              |
| <b>Total Unrestricted Funds</b> | <b>333,487</b>                   | <b>304,645</b> | <b>268,194</b> | <b>(39,068)</b>               | <b>330,870</b>                       |
| <b>Total Funds</b>              | <b>520,178</b>                   | <b>739,173</b> | <b>844,853</b> | <b>-</b>                      | <b>414,498</b>                       |

Face It funding provided to Khulisa is committed to delivering programmes in schools settings for 11-18 year olds at risk of gang violence and school exclusion who may or may not already be in contact with the police and youth offending services .

Community funds are committed to supporting adults, parents and professionals in partnership with Local Authorities

Silence the Violence relates to historic work we have done in prisons. We are not actively working in prisons going forward.

Community Other funded projects support our charitable objectives and are primarily intended to develop organisational resources and infrastructure to meet charitable goals

### Partners on active projects, who have provided unrestricted funding include:

|                                  |                          |
|----------------------------------|--------------------------|
| AB Charitable Trust              | Impetus                  |
| Borrows Charitable Trust         | Leathersellers           |
| Centre for Social Justice        | Monument Trust           |
| Charles Russell Speechlys        | Mr J. Bines              |
| Chesterhill Charitable Trust     | Street Doctors           |
| Donald Byford D Charitable Trust | The Big Give             |
| Esmee Fairbairn                  | The Childhood Trust      |
| Garfield Weston                  | The Clothworkers Company |
|                                  | The Compton School       |

The Henry Smith Charity  
 The Rank Foundation  
 Vintners' Company  
 WISE Philanthropy

**Unrestricted income was also earned from commissioned work during the year, from the following contracts:**

Compass Wellbeing CIC  
 Southwark Local Authority  
 The London Borough of Newham

**Partners actively supporting our Face It programmes include:**

BBC Children In Need  
 CB & HH Taylor Charitable Trust  
 Charles Hayward Foundation  
 Dulverton Trust  
 John Lyons Charity

Mayor's Office for Policing And Crime  
 National Lottery Awards for All  
 National Lottery Community Fund  
 Newcomen Collet Foundation  
 The Considered Ask Foundation

**Finally, there are active projects to support our operations and infrastructure. These include:**

The Fair Education Alliance, who foster innovation in the education sector and provide mentoring and investment in staff development

The Fidelity Foundation, who are building our capacity with two new roles to support delivery and impact

And the Jack Petchey Foundation who provided funding to employ and train a communications intern.

## 14 ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS

|                                       | 2023<br>Unrestricted<br>£ | 2023<br>Restricted<br>£ | 2023<br>Total<br>£ |
|---------------------------------------|---------------------------|-------------------------|--------------------|
| <b>Fixed assets</b>                   |                           |                         |                    |
| Tangible fixed assets                 | 8,317                     | -                       | 8,317              |
| <b>Current assets</b>                 |                           |                         |                    |
| Debtors                               | 9,008                     | -                       | 9,008              |
| Cash at bank                          | 20,025                    | 350,452                 | 370,477            |
|                                       | <b>29,033</b>             | <b>350,452</b>          | <b>379,485</b>     |
| <b>Liabilities</b>                    |                           |                         |                    |
| Creditors falling due within one year | (16,198)                  | (232,441)               | (248,639)          |
|                                       | <b>(16,198)</b>           | <b>(232,441)</b>        | <b>(248,639)</b>   |
| <b>Net Assets</b>                     | <b>21,152</b>             | <b>118,011</b>          | <b>139,163</b>     |

## 14 ANALYSIS OF ASSETS AND LIABILITIES BETWEEN FUNDS/ Cont.

Comparative information for the net assets between funds is as follows:

|                                       | <b>2022<br/>Unrestricted</b> | <b>2022<br/>Restricted</b> | <b>2022<br/>Total</b> |
|---------------------------------------|------------------------------|----------------------------|-----------------------|
|                                       | £                            | £                          | £                     |
| <b>Fixed assets</b>                   |                              |                            |                       |
| Tangible fixed assets                 | <b>11,718</b>                | -                          | <b>11,718</b>         |
| <b>Current assets</b>                 |                              |                            |                       |
| Debtors                               | 92,745                       | 83,417                     | 176,162               |
| Cash at bank                          | 264,552                      | 45,719                     | 310,271               |
|                                       | <b>357,297</b>               | <b>129,136</b>             | <b>486,433</b>        |
| <b>Liabilities</b>                    |                              |                            |                       |
| Creditors falling due within one year | (38,145)                     | (45,508)                   | (83,653)              |
|                                       | <b>(38,145)</b>              | <b>(45,508)</b>            | <b>(83,653)</b>       |
| <b>Net Assets</b>                     | <b>330,870</b>               | <b>83,628</b>              | <b>414,498</b>        |

## 15 CONTINGENT ASSETS

The total grant funding awarded to the charity in respect of multi-year grants but not recognised as income amounts to £815,282 as at 31 March 2023 (2022: £463,102). These funds will be recognised in accordance with agreed budgets and specified or implied timeframes.

## 16 OPERATING LEASE COMMITMENTS

At 31 March 2023, the total minimum payments due under non-cancellable operating lease agreements amounted to £1,841 (2022: £Nil). These payments fall due within one year.

## 17 SUPPORTERS AND DONORS

Everyone involved in all of Khulisa’s projects would like to thank all those who have supported our work over the past year.

**AB Charitable Trust**

**Arnold Clark Community Fund**

**Barnet Local Authority**

**Barrow Cadbury Trust**

**BBC Children in Need**

**Berkeley Foundation**

**Charity Works**

**Chesterhill Charitable Trust**

**Charles Russell Speechlys Foundation**

**Esmee Fairbairn**

**Fair Education Alliance**

**Impetus**

**Jack Petchey Foundation**

**John Lyon’s Charity**

**Lloyds Banking Foundation**

**Mayor’s Office for Policing And Crime**

**Monument Trust**

**National Lottery Awards for All**

**Rank Foundation**

**The Big Give and Sir Alec Reed**

**The Considered Ask Foundation**

**The Constable Education Trust**

**The Childhood Trust**

**The Henry Smith Charity**

**The Leathersellers’ Company**

**The Vintners’ Company**

**WISE Philanthropy**

**Young Harrow Foundation**





# **Khulisa Annual Report and Accounts**

for the year ending 31st March 2023

Registered Charity in England (1120562)  
Company number: 06210432



**khulisa.co.uk**