

Company registration number: 03472146

Charity registration number: 1070015

# Dhek Bhal

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Roberts & Co (Bristol) Limited  
Chartered Accountants & Statutory Auditor  
24 High Street  
Chipping Sodbury  
Bristol  
BS37 6AH

## **Dhek Bhal**

### **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 6
Strategic Report	7 to 17
Statement of Trustees' Responsibilities	18
Independent Auditors' Report	19 to 21
Statement of Financial Activities	22 to 23
Balance Sheet	24
Statement of Cash Flows	25
Notes to the Financial Statements	26 to 36

# Dhek Bhal

## Reference and Administrative Details

### **Chairman**

Mr T Khan

### **Trustees**

Mr T Khan

Miss K Bibi

Mr M Y Ghauri

Mrs J Kaur

Dr M Sajid

Mrs S Sajid

Mrs M Salam

Mr M Singh

Mrs S Sulaiman

Mrs S Yunus

Mr N Faqir

### **Secretary**

Miss K Bibi

### **Principal Office**

43 Ducie Road  
Barton Hill  
Bristol  
BS5 0AX

The charity is incorporated in England & Wales.

### **Company Registration Number**

03472146

### **Charity Registration Number**

1070015

### **Auditor**

Roberts & Co (Bristol) Limited  
Chartered Accountants & Statutory Auditor  
24 High Street  
Chipping Sodbury  
Bristol  
BS37 6AH

# Dhek Bhal

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2021.

### **Trustees**

Mr T Khan

Miss K Bibi

Mr M Y Ghauri

Mrs J Kaur

Dr M Sajid

Mrs S Sajid

Mrs M Salam

Mr M Singh

Mrs S Sulaiman

Mrs S Yunus

Mr N Faqir (appointed 1 December 2021)

### **Chair's & CEO'S Joint report**

This is our first joint report, highlighting Dhek Bhal's achievements, challenges and experience during uncharted times.

To describe the past year as challenging is probably an understatement. The impact of the global pandemic COVID 19 has created unprecedented challenges for Dhek Bhal as well as the wider community. However, on reflecting the events in 2020/21, a notable outcome was the strength of our cooperation and support with the community to overcome the challenges posed by the pandemic.

Covid-19 dominated our lives like no other. It impacted our lifestyle, mode of work (work from home is fast becoming the norm where face to face contact is not required), and modus operandi of support services to the community. We had to quickly adapt to the situation as it developed and evolved, strictly following guidelines set by the authorities in order to remain relevant.

For many, living in isolation became a norm, out of safety consideration. Naturally, many experienced depression and fear. Despite this, it was heartening to witness Dhek Bhal and the community working together to assist those most affected. The strong collaborative efforts in facing the pandemic have resulted in a greater degree of resilience, and better equipped us to face tougher challenges in the future.

We put in place our Business Continuity Plan, which included risk assessment, providing staff with necessary support and resources to ensure they were all safe, investing and supplying them with adequate PPE, especially those who work remotely in service users' homes through our domiciliary care services. At the beginning of the pandemic, we confronted overwhelming problems, which included shortages of PPE supply, rapidly escalating costs, frequently changing government guidelines on care and employment, quarantine, testing and vaccinations. We successfully overcame our difficulties through sound financial investment and lobbying health and social care services. CQC Inspector had also been in constant contact with us to ensure that the services we delivered were safe. We launched several initiatives to ensure our most vulnerable service users did not succumb to fear, and that all home visits continued with utmost precaution on safety of all parties concerned. Our frontline staff have worked tirelessly and with remarkable dedication.

## **Dhek Bhal**

### **Trustees' Report**

We are proud of the manner our staff have been supporting service users in their homes and the efforts put in to avoid unnecessary hospital admissions, thus preventing further strain on our already heavily overstretched hospital system. This has been an integral part of our organisational culture, well documented in our 2022 calendar in which we had captured stories of service users and carers experience and journey. As a gesture of gratitude for their excellent performance, all the employees will be upgraded with increases of 4-8%, from October 2021, with the minimum hourly rate increased to £10.14.

Despite the closure of our daycentre services for the men and women, due to prohibition of face-to-face contacts, we managed to continue to support our beneficiaries in innovative ways by making twice/thrice weekly welfare telephone calls, WhatsApp video calls - explaining Government Covid-19 safe guidelines in the different South Asian languages, conducting gentle exercises through zoom for physical and mental stimulation. These weekly call sessions visibly reduced fear and anxiety in many, especially when our calls were injected with humour and words of solace and comfort. In the process, our staff picked up valuable new IT skills in telephone conferencing platforms, such as zoom whilst conducting trustee and other partner meetings. We all adapted well to the new contact techniques.

As the pandemic environment continue to evolve, we are constantly adapting and progressing in the new ways of work. We were very fortunate in Bristol where the community voluntary organisations rallied together to set up a Support HUB led by Age UK. We work alongside our partners by sharing enhanced resources to support our community.

We are also very grateful to the Government and other local councils for making funds available to us to ensure that we remain financially viable and are able to continue supporting the most vulnerable during these difficult times.

Unfortunately, the end of Covid-19 is nowhere in sight. Despite easing of restrictions, there are some elderly who feel apprehensive and reluctant to leave home to access other support services. However, we need to forge ahead, by being agile, explore and adopt new safer ways of learning and supporting our community, gain strength from each other and become more resilient. As we overcome our difficulties and challenges, we gain more confidence to help us succeed in our delivery of support services in these uncertain times.

Tariq Khan - Chairperson

Zehra Haq - Chief Executive

# Dhek Bhal

## Trustees' Report

### **Objectives and activities**

#### ***Objects and aims***

The objectives of Dhek Bhal are to promote the health and social well-being of South Asian people in Bristol and South Gloucestershire through a range of services which include respite, daycare, self help and advocacy activities.

In order to achieve these objectives Dhek Bhal has adopted a range of policies that enable the Charity to provide:

- (i) respite services for carers of Asian elders (disabled and able bodied) through a sitting service.
- (ii) a day care service for frail and disabled elderly women.
- (iii) a day care service for frail and disabled elderly men.
- (iv) a carer support group for both male and female carers and to address their social, health, educational and training needs.
- (v) activity projects catering for the needs of all the family members.
- (vi) domiciliary home care service providing practical support in personal care(toileting/managing incontinence, manual lifting and handling, bathing, washing, dressing and feeding) and home care (housework, laundry/ironing, pension collecting, shopping and food preparation).

This service is regulated by the Care Quality Commission and accredited by the local authorities.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### ***Organisational structure***

The Charity was started in May 1987 by a small group of volunteers and operated under the name of The Barton Hill Asian Women's Group.

On 27 November 1997, a company limited by guarantee was incorporated under the name of Dhek Bhal and on 21 December 1997 the Charity was transferred into the company. The company's registered number is 3472146.

The company subsequently obtained Charitable Status on 11 June 1998 and is registered under number 1070015.

The charity is governed by its Memorandum and Articles of Associations adopted on 7 November 1997.

Dhek Bhal is a membership organisation. Its members meet at an Annual General Meeting (AGM). Its purpose is to elect a Board of Trustees to represent member's views and govern the work of the organisation.

# Dhek Bhal

## Trustees' Report

### ***Recruitment and appointment of trustees***

The Board of Trustees is an elected body and is the ultimate governing body of Dhek Bhal. All major decisions about policy, direction and structure of the organisation must be approved by the Board of Trustees. The Board of Trustees meets regularly to discuss issues of major importance under the leadership of the Chair.

The Chair and Treasurer are elected at each Annual General Meeting. Two Vice Chairs are elected by the trustees at the first meeting following the Annual General Meeting.

The Trustees of the Charity are personally responsible to the Charity Commission to ensure that amongst other things, Dhek Bhal spends its money to benefit people of the South Asian Community.

### ***Induction and training of trustees***

Newly appointed Trustees receive an induction pack and participation in training sessions for the whole Board is encouraged and arranged throughout the year. The Finance sub-group meets quarterly.

The Chief Executive - Zehra Haq

The Chief Executive is personally responsible for the day-to-day running of the Charity and reports directly to the Board of Trustees. All paid and unpaid employees are responsible via their Project Heads to the Chief Executive.

The Chief Executive is also closely assisted by Ikram UI Haq in connection with the Charities' finances and accounting function.

### ***Major risks and management of those risks***

The Board of Trustees routinely examines the major strategic, business and operational risks, which the charity faces as part of the strategic planning process, and has systems in place to monitor and mitigate the impact that they may have, largely through the work of the Finance sub-group.

During the year Dhek Bhal provided services to certain persons who are related to several of the trustees. The Board of trustees can confirm that all these services have been provided at the same rates applied to all unconnected individuals.

### **Financial instruments**

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### ***Cash flow risk***

The charity's activities expose it primarily to the financial risks of changes in interest rates.

# Dhek Bhal

## Trustees' Report

### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity holds suitable bank balances and cash. In addition, the charity has strong operating relationships with their bankers if short-term debt finance is required.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 1 December 2021 and signed on its behalf by:

.....  
Mr T Khan  
Chairman and Trustee

## Dhek Bhal

### Strategic Report for the Year Ended 31 March 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2021, in compliance with s414C of the Companies Act 2006.

#### **Achievements and performance**

##### Review of Development, Activities and Achievements: April 2020 to March 2021

The Charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising. It is estimated that over 932 volunteers' hours were provided during the year. If this is conservatively valued at £14.98 per hour, the volunteer efforts amount to £13,965. 52.04% of the total hours and 58.72% of the total amount is attributed to Dhek Bhal's consultant, Ikram ul Haq. The Chief Executive Officer - Zehra Haq's time and value is represented by 20.68% and 19.14%.

The trustees are satisfied that Dhek Bhal complies with the Charity Commission's guidance regarding public benefit.

Dhek Bhal objectives, aims and activities are for the public benefit.

The services are targeted primarily at the South Asian people who live in Bristol and South Gloucestershire. The services are commissioned and paid for by Bristol City Council, South Gloucestershire and NHS. Dhek Bhal also receives funds from trusts and other donors to cover activities' cost within the organisation, and service users may contribute towards part of the cost.

During the pandemic lockdown, the daycentre for the men and women groups were not running. Consequently, it adversely affected the physical health and mental wellbeing of our older people. Unable to leave home and interact with people in their group, they felt lonely, isolated and gripped by fear. Most affected were those who were required to shield out of safety considerations, from families and friends. Most recreational activities were also suspended.

The group sessions have been a lifeline for our elderly. Responding to their needs, necessitated new ways and ideas to cater to them and build their resilience. We shared resources with our partners and picked up ideas on how they coped.

We list below the measures undertaken in confronting with the challenges of the pandemic.

#### A. Elderly Women Day Care Service

The Day Centre was shut during 2020-2021 due to Covid -19 and the services were provided in their homes

## Dhek Bhal

### Strategic Report for the Year Ended 31 March 2021

- Number of women registered during 2020 - 2021: 25 for Mondays - 9 for Tuesdays
- Places commissioned by South Gloucestershire: 1 for Mondays
- Places commissioned by Bristol City Council: 22 for Mondays - 8 for Tuesdays
- Remaining places funded by Dhek Bhal.

The manager and other staff made 4588 health and wellbeing telephone phone calls, including video WhatsApp calls to the women during the year. Through the video calls, we

- conducted gentle exercises taught during Oasis talking therapy sessions, reminding them of the 5 ways to keep healthy, translating and explaining the government Covid guidelines in the relevant South Asian language.

During the winter months, our calls increased due to the length of day/night. The elderly were more prone to feeling depressed during this period. Hence, additional 375 phone calls were

- made from November to March to the most vulnerable to ensure they were safe, warm and had their hot meals.

1450 phone calls were received from the those requiring Dhek Bhal's assistance in collecting prescriptions, shopping, buying meals, organising doctor appointments, referral to Bristol Energy Service and reading their correspondence.

- 

243 friendships phone calls were recorded within peer group to check on each other. We

- encouraged the elderly to use their smart phones to keep connected with their friends and families.

29 advocacy support referrals were made on behalf of service users to health and social services requesting additional support in the home. These included cooking batch meals to

- ensure a healthy and balanced diet, seek medical advice from doctor, district nursing for incontinence issues and Medequip for mobility aid equipment.

As members of the Bristol HUB, we worked in collaboration to share good practice, information and other resources with partners. Through this partnership 3 service users living

- in Bristol South were supported through Bristol Age UK Befriending service and assisted with other practical tasks.

*"The Day Centre is closed as well and I am very bored at home. And I ring them 'when you going to open it?' because this is the one place where they all come together and talk, you know? I am missing so much the Day Centre. So much bored at home. As soon as it open, I am very happy. I pray that coronavirus is over so quickly. The people is go around, and I will be go around as well, you know, and I will go myself like we used to go on Tuesday to buy our own food. And we do exercise and go for walk as well, and come back. With walk, so may sicknesses go and people feel good. Good of Dhek Bhal to call me twice weekly to check on me and to cheer me up". RB*

*"The families asking me, the family bring shopping for me, you know. What I want to buy, the children won't buy that. It's my own wish that I will go and buy myself. It's funny as well, they bring whatever they want as well but other choices, what I wanted, they finish my choice! I'm not feeling well, as well, whenever I walk I feel like fainting, I feel dizzy – I felt this so many times at home. I need more help than people who come to my home and I need somebody - like Dhek Bhal send somebody one time a week, but I need three times. Zehra ring me on video apps and joke with me, and Shela rang me regularly and I talked to them. I felt so happy when I talked to Zehra and Shela. I feel so happy when I'm here at the Day Centre". When I am at home, I am alone, and thinking so much. When I come here, and I talk to the other ladies, I relax a bit. MS*

*"Mum has been receiving support for a number of years through daycare sessions at Dhek Bhal, day trips and homecare sitting service. The support she has received has been invaluable as it's helped with her physical but more importantly mental well-being.*

## Dhek Bhal

### Strategic Report for the Year Ended 31 March 2021

*Having the opportunity to meet other ladies from her background has given her the social interaction she needs and has allowed her to keep in touch with friends. SM*

*"I missed all my friends and beginning to feel lonely. The lockdown has affected my memory – sometimes becoming more forgetful. Family all have all their own commitments and with the coronavirus everyone is very careful and frightened to meet often. I feel I am going crazy sometimes, thank you to Dhek Bhal for checking on me." SS*

*"Although Dhek Bhal calls to check on me to ensure that I have taken my medication and have my regular meals, I still missed the face to face contact. Zehra encourages me to contact the other members and support them by calling them and asking them how they are coping during this frightening times. I have done some training sessions with Oasis Talking Therapy on sleeplessness and how to overcome these. I did follow her advice and I call regularly 6 of the women and go through with them the learning". AS*

*"I asked Zehra when she calls when are we returning back to the group as when we opened for 4 weeks in October 2020, we were all so happy again. I am so lonely and missing my friends in the centre, any chance of returning back soon. It felt so good to be chitchatting and learning all the new skills and gaining lots of information about self-care, especially now I am feeling so depressed" SS*

*'I missed my group activities – exercise, tai chi, community speakers on health and friendships as well as walking with friends to the park. I don't dress up much or put my jewellery on and stay all day in my nightclothes as I feel I am not going anywhere. I feel depressed sometimes as when I listen to the news on television, its' all about the rising numbers of Covid cases. It's all bad news! This really scared me and I feel like we will never return again like old times. Phone calls from Dhek Bhal helps but only for a short time, after my anxiety levels increased again. I would always ask Zehra and Shela when they phone me when the centre will open again as we need to survive and return back" RM*

#### B. Elderly Men Day Care Service

The men were equally affected by the closure in terms of loneliness and feelings of isolation, particularly those living alone. on their own They understandably missed their social and recreational activities. . They missed being in their comfort zones We opened for 4 weeks in October 2020. However, the surge in the number of coronal virus cases forced us to shut down again. The closure of the religious places added to their feelings of isolation. The men also lost friends and family members to Covid. This added to their frustration and pain when they could not farewell them or attend their funeral.

Similar but reduced support was offered to the men.

## Dhek Bhal

### Strategic Report for the Year Ended 31 March 2021

Please see below the achievements for the year ending March 2021 -

- Number of men registered during 2020-21: 0
- Places commissioned by Bristol City Council: 0
- Remaining sessions and places funded by Dhek Bhal 0
- A total of 598 phone calls were made by Dhek Bhal staff, throughout the lockdown
- 9 advocacy support offered - referral to social services for additional services such as meal preparation, debt services, advice centre for welfare benefit and We Care & Repair for mobility equipment and home repairs
- We disseminate information about the virus and importance of self-isolation. A list of resources pertaining to the virus and the effect on people, was compiled and distributed. The list included useful addresses. A few contacted us on will writing and we accordingly referred them to Bristol Age UK and registered solicitors.
- Money was raised to buy tablets for the men so they could communicate with their families online. The training will be delivered in August/ September with Knowle West Media Centre.
- A referral made to Social Services to support a service user/carer with deteriorating health condition. He was offered additional 4 hours of home help support.
- Provided 25,805 hours of domiciliary services throughout the year. A maximum of 2 staff visiting each service user- a request from them to reduce the number of people visiting to reduce the risk of Covid infection. During 2019/20 25,948 hours were provided.

*"I missed my friends a lot in the group, enjoy eating nutritious hot meals together whilst having our conversation. I live on my own although I have 2 sons who don't live with me but whilst the daycentre is closed would drop off food to me. I prefer to continue to remain independent and have my own space. Thank you to Dhek Bhal for calling me weekly to check on me to ensure that I am alright" MS*

*"I pray for the future and for Dhek Bhal, that it would be good for us all. I pray for all the people. They are saying don't be sad. We pray the men group session will open again. It's a good service. It's good to be together again with friends, it's very nice. It's feel like we are all family. Never mind the colour, religion, you know, we're people "MS*

"A sharp pain in my knees increased during lockdown and I struggled in walking and not able to easily get up. I take painkiller, paracetamol two or three times a day. I can forget about the pain when I am with my friends in Dhek Bhal, your mind is on other things. Zehra helped me to get an increased in my care -thank you." MS

*"I have been very lonely because of coronavirus, very frightened by the news on number of old people dying. This made my health worse. Beginning to feel depressed and am frightened when I heard of the increasing number of death within my community especially amongst Asian people. I was beginning to lose my mind and if it weren't for Dhek Bhal, I really don't know what I would have happened to me.' They would call to check if I was okay and need any help with shopping, cooking and getting my prescription. Long live Dhek Bhal. SM*

*"My life changed when coronavirus came. My family not able to visit me regularly as they too were frightened of going out – bought grocery and left outside my home. I had 4 times food parcels being sent to my flat from volunteers sent by Dhek Bhal and I learn to cook simple food. I used to buy extra food from Dhek Bhal and also the local restaurant but all were closed. Its feels like the world coming to an end. I pray every day for this corona to go away and we have our life back" SA*

## **Dhek Bhal**

### **Strategic Report for the Year Ended 31 March 2021**

"We miss each other during lockdown, my friends in Dhek Bhal - for nearly 7 months. This is the terrible feeling. I'm 82 years lonely at home, because my daughter-in-law, she is working in school nursery until 3pm and all my grandchildren are away. Every week I am always at the group at 11am and make myself tea and for my friends too and we chat and exercise. So I really miss this company, because then we came in for three hours, just passing our time very nicely, playing cards, somebody is doing something, like you are coming last week, this week. This is the best thing; we can learn so much from each other. I am a trustee and I missed my face to face meetings too. I pray we get back to normal living soon" MYG

#### C. Sitting and Domiciliary Care Services.

The year 2020/21 presented unprecedented challenges from the Covid pandemic when the country went into a total lockdown. Most services were either suspended or considerably reduced. Fear and anxiety gripped the most vulnerable. As the restrictions eased, a semblance of normality returned, despite stringent government precautionary measures and the need to remain constantly vigilant. Understandably, many service users were hesitant to fully access domcare services. The uncertainty on what the future holds has been compounded by the emergence of a deadlier variant, namely the Indian variant. Despite the suspension of services by our anxious and apprehensive service users, we communicated through the phone to alleviate their fears and help restore confidence dented by prolonged lockdowns. As a result of our constant hard work and reassurances of safety measures, most have now resumed their services.

Please see below the achievements for the year ending March 2021 –

## Dhek Bhal

### Strategic Report for the Year Ended 31 March 2021

- Provided 3,323 hrs of sitting service hours to allow carers 'Time For You' (short breaks).
- During 2019/20 5, 096 hours were provided.

12 services were initially cancelled by clients. However, we continued to regularly liaise with them to undertake welfare checks, ensuring that they were not deprived in any way during the lockdown, despite their families stepping in to offer support.
- At the beginning, we agreed to 8 service users' requests to combine visits from carers. For example: rather than visiting four times daily, reduce the visits to twice daily. Naturally, the combined visit times became longer. There were exceptions in cases where it was not practical to combine, example: administering of medication at prescribed times and personal care for the most vulnerable. We informed Social Services of this temporary arrangement.

160 phone calls made to clients to undertake welfare checks by both the Manager and Registered Manager. In our efforts to allay fear of infection and instil confidence, we highlighted the health and safety measures put in place, including use of PPE, etc. We carried out regular checks with service users to ensure that this practice was being implemented.
- 11 phone calls to Bristol Social Services and 2 to South Gloucestershire Social Services to assist them with undertaking reviews of client on their behalf. As a result of negotiating and bringing to the attention of Council staff the changing needs of the service users, 4 existing service users had an increase in their care packages, 8 hours of sitting service to support a carer were reinstated after briefly being cancelled by the council and 4 new care packages totalling 35 hours were set up. Sadly, due to the demise of two service users, we lost 75.5 hours weekly of homecare support, including waking nights.

2 palliative care services - totalling 65 hours - were set up with Bristol Continuing Health Care to support service users at end-of-life stage. The services were provided within their home environment, with their families being supported our staff who spoke the relevant language and fully conversant with the cultural sensitivities of the prevailing conditions.
- All service users had been given information on the signs and symptoms of Covid-19 virus in their own languages. They were advised to tune in to their Asian channels for regular updates. In case they were unsure or needed further advice, they could contact Dhek Bhal. Regular flow of information to the agency came from Public health, Bristol and South Councils, Sirona Community Care Services, Care Quality Care Commission, United Kingdom Homecare Association and others.
- 2 elderly computer illiterate service users were assisted for a short time by office staff with online shopping.

2 service users with Stroke and Dementia received support in getting their equipment (food trolley, walker, which was damaged, hospital bed and wheelchair, which had to renewed for safety from Medequip).
- 6 service users were assisted with funding bids to St Monica's Trust for hardship grants to help with food and fuel costs. 2 were successful and others were referred to Community Support services, which brought food parcels fortnightly, and Bristol Sustainable Energy to help reduced their fuel bills. I refugee service user had been supported by her care worker with collecting food parcels weekly from her local venue.
- 9 service users were supported by the Registered Manager who read most of the correspondence of the service users sent on their What's' App, and liaised on their behalf with Dementia Well Being, Bristol After Stroke, St Pauls Advice Centre, Bristol We Care and Repair, GP Practice, Community Access to Support Services, Age UK and others for appropriate support. She followed and navigated throughout the referral process to ensure the service users had a positive or satisfactory outcome.

## Dhek Bhal

### Strategic Report for the Year Ended 31 March 2021

- All service users and their carers (family member or other) have been contacted regularly via telephone and been updated of the current situation in Dhek Bhal and our continuing strategy by the manager.

- 45 care workers received ongoing supervision with their line Manager bi monthly, quarterly. Additional emotional support via phone was offered to staff by the Registered Manager to reassure them of their safety as well as address any of their concerns. Managers continued to provide informal training via video link - all face-to-face training were cancelled during the pandemic. In the training, we reinforced good hygiene practices to all our care staff, constantly updating them on changes to government guidelines.

- All care workers are encouraged to undertake PCR tests. Initially, only 50 % took up this offer, but by the end of the year all are regularly undertaking this test weekly. The Manager has been very supportive in assisting the care workers to register their test online.

- We were not able to hold staff team meetings, but the Registered Manager wrote to care workers regularly with updated information, which was included in their monthly payslips. Information included pictorial. Additional phone calls to care workers were followed up by their Manager and office staff to explain and translate the information in English into their preferred languages, which included Bengali, Punjabi, Urdu and Gujrati.

- 80 Weekly survey reports were completed by the Manager for BCC, South Glos and CQC on Covid -19, covering the number of service users receiving and cancelling services, number of service users and staff who tested positive to Covid, our staffing recruitment and capacity.

- A phone meeting with CQC Inspector to update her on how the agency had been managing during the covid-19 pandemic period. She was very satisfied with the outcome. A brief report was received to evidence/confirm that Dhek Bhal was providing a safe, effective and needs led service during these challenging times, whilst complying with Care Regulator Requirements. We were informed that an inspection would not be taking place during this period.

- All service users had been given a list of important contact phone numbers e.g. Wiltshire Farm Food, Red Cross (volunteer Service)), Age UK (Befriending Service)), Bristol Care Direct, South Gloucestershire Community Care and Housing, Local Pharmacy, NHS Emergency numbers.

- We have further developed good relationships with other Homecare Providers - SR Homecare, Patience Care, Shining Care, Olive Leaf and Garland Care to ensure that when we did not have capacity we were able to sign post them to Care Brokerage to these providers.

"The home sitting support has been great also as it's enabled quality one to one sessions with a dedicated carer and allows discussions on topics which she may not raise with family members. For me personally as her carer (son) it gives me some respite and rest as the responsibility for caring is great and very consuming so I definitely appreciate the break from time to time. Thank you Dhek Bhal" . SM

*"I was indeed fortunate to be referred to Dhek Bhal for help after (mother's) discharge from hospital. I did not know who to turn to when my mother became poorly and diagnosed with palliative care. I was emotionally affected and physically struggling. Zehra told me about CHC services and advised how to make the referral. The care package was in place within a short space of time and the carers were excellent. They cared for my mother like their own, going the extra mile to support me too. Thank you for all the help given especially during Covid when I know people were afraid to support hospital patients" NM*

## Dhek Bhal

### Strategic Report for the Year Ended 31 March 2021

*"DB provides excellent service. We are very lucky to have them here. You cannot find such a service elsewhere. Staff are very nice, polite and helpful. They are kind and understanding and especially during the lockdown kept reassuring us of our safety". KJ*

*"I wish to take this opportunity to sincerely thank you and the Dhek Bhal team for all the support and care given to my mother and me during these very challenging times. In my view and experience, DB is outstanding in many areas- especially consistency, continuity and high standard of care provided."*  
NR

*"We really appreciate this service especially during this pandemic. Aunty Parveen is an amazing lady and never lets us down. She will always respond to any of our questions. Samina is a very good carer, very efficient, very kind, always goes above and beyond to help us. We appreciate their great work and very best of luck for the new year". SH*

*"Dhek Bhal have been very supportive and have provided my mother in law an excellent service at all times. Even at this unprecedented time that everyone is going through. Dhek Bhal have still managed to provide excellent care. They are punctual, caring and carry out their duties with the utmost importance and respect. I can't thank them enough for their support. Their help makes a lot of difference to me and my family. May they all be rewarded for their efforts. Thank you." FS*

*"I am grateful to Dhek Bhal for sending me some food parcels as I don't have much money- mostly paying heating bills. All the food prices have gone up and having the food helps. The staff will pick up weekly the parcels from the local church and I have told the staff to tell them that I am a Muslim and try to give me only halal grocery. They listened and I have plenty of tin food to cook from. I thank Dhek Bhal for giving me this information as I was not aware of this support being available" FM*

*"I have the resource list with all the important information. When I returned home from hospital after recovering from a chronic heart condition, I was unable to support myself, slowed down and not able to care for my husband as I am his carer. Dhek Bhal helped me to arrange for Red Cross volunteer who helped with our shopping, pick up prescription and also sometimes help with tidying up the kitchen. She is not an Asian worker, therefore cannot cook my Asian food. She is very nice person. I told Zehra and she made a referral to Social Services and plead my case and I was given a package to help with my cooking twice weekly - the care staff is from my Sikh faith group. GK*

*"I would like to send you a heartfelt Thank you for an excellent session! The best I had attended. You were incredibly insightful, honest, understanding, relatable, thought provoking and so knowledgeable."*

#### **Carers UK Carer Feedback from Zoom Meeting**

*"It was a breath of fresh air to listen to you. I care for my elderly parents and totally understand the 'duty' element in Asian families. I was wondering if you would be able to point me in the direction of any that can help in any formalities or considerations if I was to formalise a 'support group'? or what would happen if I didn't." – A Carer from Carers UK*

## Dhek Bhal

### Strategic Report for the Year Ended 31 March 2021

#### Financial review

Total income recorded in the accounts for the year ended 31 March 2021 is £766,244, made up of:

	2020/21	2019/20
	£	£
Dhek Bhal Revenue Income	715,390	670,717
BME Impact Project	50,854	45,447
Dhek Bhal Total Income	766,244	716,14

Total Commissioning Income from Domiciliary Care, Sitting Service, Elderly Day Care for Elderly Men and Elderly Women for 2020/2021 was £567,724 (representing 79.48% of Dhek Bhal's total revenue income) as compared to the previous year's commissioning income of £625,260 (93.22% of the Revenue Income). The reduction in the commissioning income of £79,384 (excluding for Domiciliary Care) against the previous year was due to the shutdown of the Day Centre for the Elderly Men and Women as no commissioning was carried out and lost service users of sitting service who refused their home visit because of COVID 19. However, the Government and the local authorities provided funding to cover the loss of commissioning. Various other fundings were made available for the protection of employees and service users. This is shown below.

Below is the breakdown comparison of the commissioning income:

	2020/21	2019/20	2018/19	2017-18
		£	£	£
Domiciliary Care	493,445	471,597	436,507	365,271
Sitting Service-Bristol	31,656	55,309	53,619	83,195
South Gloucestershire	39,491	50,971	48,946	32,809
Elderly Women's Day Care	2,408	43,916	44,941	49,545
Elderly Men's Day Care	724	3,467	2,662	3,147
Total Commissioning Income	567,724	625,260	586,675	533,967

#### COVID 19 Funding -20/21

**For the shutdown of the Elderly women Day Centre £43,031**

**For the shutdown of the Elderly Men Day Centre £2,844**

**For service users refusing home visit £29,101**

**For Furlough £14,990**

**Money received for SSP £2,295**

## Dhek Bhal

### Strategic Report for the Year Ended 31 March 2021

**ICF-Infection Fund £17,522**

**Total Funding £109,783**

Total other Dhek Bhal Revenue income of £37,883 includes:

	£
Bristol City Council CEO Part Salary	16,768
Cafe Sales	401
Funds Raised for Various Activities	25,665

Total Expenditure recorded in the accounts for the year ended 31 March 2021 is £656,020 made up of:

	2020/21	2019/20
	£	£
Dhek Bhal Revenue Expenditure	621,686	678,057
BME Social Isolation Project	–	-
BME Impact Project	34,334	57,361

A surplus of £110,224 resulted in the year ended 31 March 2021 made up of:

	£
Dhek Bhal Surplus	93,704
BME Elderly Impact Project Surplus	16,520

#### ***Policy on reserves***

Retained general unrestricted reserves represent approximately 6 to 7 months' expenditure which should enable the Charity to safeguard against any temporary downturns in activity and income levels in the future. Some of these reserves will be used for upgrading of all staff as this was not carried out during this period due to Covid 19.

## **Dhek Bhal**

### **Strategic Report for the Year Ended 31 March 2021**

#### ***Principal risks and uncertainties***

The Board of Trustees routinely examines the major strategic, business and operational risks, which the charity faces as part of the strategic planning process, and has systems in place to monitor and mitigate the impact that they may have, largely through the work of the Finance sub-group.

During the year Dhek Bhal provided services to certain persons who are related to several of the trustees. The Board of trustees can confirm that all these services have been provided at the same rates applied to all unconnected individuals.

The strategic report was approved by the trustees of the charity on 1 December 2021 and signed on its behalf by:

.....  
Mr T Khan  
Chairman and Trustee

## **Dhek Bhal**

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Dhek Bhal for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on 1 December 2021 and signed on its behalf by:

.....  
Mr T Khan  
Chairman and Trustee

## Dhek Bhal

### Independent Auditor's Report to the Members of Dhek Bhal

#### Opinion

We have audited the financial statements of Dhek Bhal (the 'charity') for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 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.

## Dhek Bhal

### Independent Auditor's Report to the Members of Dhek Bhal

We have nothing to report in this regard.

#### **Opinion 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 Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters where 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 trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 18), the trustees 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 charity'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 charity 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

## Dhek Bhal

### Independent Auditor's Report to the Members of Dhek Bhal

Our audit procedures were designed to respond to identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the directors and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the directors and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities is available 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 trustees, 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 charity's trustees 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....  
Peter Roberts (Senior Statutory Auditor)  
For and on behalf of Roberts & Co (Bristol) Limited, Statutory Auditor

24 High Street  
Chipping Sodbury  
Bristol  
BS37 6AH

1 December 2021

## Dhek Bhal

### Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	120,293	69,616	189,909
Charitable activities	4	568,125	-	568,125
Other income		8,210	-	8,210
Total income		696,628	69,616	766,244
<b>Expenditure on:</b>				
Raising funds	5	(12,126)	(34,334)	(46,460)
Charitable activities	6	(592,780)	(16,780)	(609,560)
Total expenditure		(604,906)	(51,114)	(656,020)
Net income		91,722	18,502	110,224
Net movement in funds		91,722	18,502	110,224
<b>Reconciliation of funds</b>				
Total funds brought forward		209,575	16,916	226,491
Total funds carried forward	15	301,297	35,418	336,715

The notes on pages 26 to 36 form an integral part of these financial statements.

## Dhek Bhal

### Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	-	75,541	75,541
Charitable activities	4	628,274	-	628,274
Other income		12,349	-	12,349
Total income		640,623	75,541	716,164
<b>Expenditure on:</b>				
Raising funds	5	(12,653)	(57,361)	(70,014)
Charitable activities	6	(636,792)	(28,612)	(665,404)
Total expenditure		(649,445)	(85,973)	(735,418)
Net expenditure		(8,822)	(10,432)	(19,254)
Net movement in funds		(8,822)	(10,432)	(19,254)
<b>Reconciliation of funds</b>				
Total funds brought forward		218,397	27,348	245,745
Total funds carried forward	15	209,575	16,916	226,491

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 15.

## Dhek Bhal

### (Registration number: 03472146) Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	3,237	4,058
<b>Current assets</b>			
Debtors	12	21,612	8,349
Cash at bank and in hand	13	387,070	269,495
		<u>408,682</u>	<u>277,844</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(75,204)</u>	<u>(55,411)</u>
<b>Net current assets</b>		<u>333,478</u>	<u>222,433</u>
<b>Net assets</b>		<u>336,715</u>	<u>226,491</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		35,418	16,916
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>301,297</u>	<u>209,575</u>
<b>Total funds</b>	15	<u>336,715</u>	<u>226,491</u>

The financial statements on pages 22 to 36 were approved by the trustees, and authorised for issue on 1 December 2021 and signed on their behalf by:

.....  
Mrs S Sajid  
Trustee

## Dhek Bhal

### Statement of Cash Flows for the Year Ended 31 March 2021

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		110,224	(19,254)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	5	821	880
		<u>111,045</u>	<u>(18,374)</u>
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	12	(13,263)	29,347
Increase in creditors	14	19,793	14,581
		<u>117,575</u>	<u>25,554</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	11	-	(784)
Net increase in cash and cash equivalents		117,575	24,770
Cash and cash equivalents at 1 April		<u>269,495</u>	<u>244,725</u>
Cash and cash equivalents at 31 March		<u>387,070</u>	<u>269,495</u>

All of the cash flows are derived from continuing operations during the above two periods.

# Dhek Bhal

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

43 Ducie Road  
Barton Hill  
Bristol  
BS5 0AX

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Dhek Bhal meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## Dhek Bhal

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

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.

#### ***Grant expenditure***

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Statement of Financial Activities once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are recognised in the accounts when a commitment has been made and communicated to the recipient, and there are no conditions to be met relating to the grant which remain in the control of the charity.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

## Dhek Bhal

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	3 years straight line
Furniture and fittings	6 years straight line
Motor vehicles	4 years straight line
Computer equipment	3 years straight line

## Dhek Bhal

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

## Dhek Bhal

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### ***Debt instruments***

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

#### ***Fair value measurement***

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

## Dhek Bhal

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 3 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Donations and legacies; Donations from companies, trusts and similar proceeds	-	18,762	18,762
Grants, including capital grants; Government grants	120,293	-	120,293
Grants from other charities	-	50,854	50,854
<b>Total for 2021</b>	<u>120,293</u>	<u>69,616</u>	<u>189,909</u>
<b>Total for 2020</b>	<u>-</u>	<u>75,541</u>	<u>75,541</u>

#### 4 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
	<u>568,125</u>	<u>568,125</u>
<b>Total for 2021</b>	<u>568,125</u>	<u>568,125</u>
<b>Total for 2020</b>	<u>628,274</u>	<u>628,274</u>

## Dhek Bhal

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 5 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Grants		-	34,334	34,334
Marketing and publicity		2,401	-	2,401
Other direct costs of generating voluntary income		9,725	-	9,725
<b>Total for 2021</b>		<b>12,126</b>	<b>34,334</b>	<b>46,460</b>
<b>Total for 2020</b>		<b>12,653</b>	<b>57,361</b>	<b>70,014</b>
				<b>Total costs £</b>

#### 6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs		459,018	-	459,018
Allocated support costs	7	84,605	16,780	101,385
Governance costs	7	10,107	-	10,107
<b>Total for 2021</b>		<b>553,730</b>	<b>16,780</b>	<b>570,510</b>
<b>Total for 2020</b>		<b>580,393</b>	<b>16,780</b>	<b>597,173</b>
				<b>Total expenditure £</b>

In addition to the expenditure analysed above, there are also governance costs of £10,107 (2020 - £(1,051)) which relate directly to charitable activities. See note 7 for further details.

## Dhek Bhal

### Notes to the Financial Statements for the Year Ended 31 March 2021

7

Audit fees  
Audit of the financial statements  
Legal fees  
Depreciation, amortisation and other similar costs  
Other governance costs

**Total for 2021**

**Total for 2020**

8

Net incoming/(outgoing) resources for the year include:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Audit fees	5,472	3,970
Depreciation of fixed assets	821	880
	<hr/>	<hr/>

#### 9 Staff costs

The aggregate payroll costs were as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	438,370	475,771
Other staff costs	20,648	23,547
	<hr/>	<hr/>
	459,018	499,318

No employee received emoluments of more than £60,000 during the year.

## Dhek Bhal

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2020	44,410	39,320	83,730
At 31 March 2021	44,410	39,320	83,730
<b>Depreciation</b>			
At 1 April 2020	40,352	39,320	79,672
Charge for the year	821	-	821
At 31 March 2021	41,173	39,320	80,493
<b>Net book value</b>			
At 31 March 2021	3,237	-	3,237
At 31 March 2020	4,058	-	4,058

#### 12 Debtors

	2021 £	2020 £
Trade debtors	17,410	8,349
Prepayments	4,202	-
	21,612	8,349

#### 13 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	387,070	269,495

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

	2021 £	2020 £
Trade creditors	49,466	44,277
Other taxation and social security	21,086	6,939
Accruals	4,652	4,195
	75,204	55,411

## Dhek Bhal

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 15 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General	209,575	696,628	(604,906)	301,297
<b>Restricted funds</b>	16,916	35,282	(16,780)	35,418
<b>Total funds</b>	226,491	731,910	(621,686)	336,715
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>				
General	218,397	640,623	(649,445)	209,575
<b>Restricted funds</b>	27,348	18,180	(28,612)	16,916
<b>Total funds</b>	245,745	658,803	(678,057)	226,491

#### 16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	3,237	3,237
Current assets	408,682	408,682
Current liabilities	(75,204)	(75,204)
<b>Total net assets</b>	336,715	336,715
	Unrestricted funds General £	Total funds at 31 March 2020 £
Tangible fixed assets	4,058	4,058
Current assets	277,844	277,844
Current liabilities	(55,411)	(55,411)
<b>Total net assets</b>	226,491	226,491

## Dhek Bhal

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 17 Analysis of net funds

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	269,495	117,575	387,070
Net debt	269,495	117,575	387,070

  

	At 1 April 2019 £	Financing cash flows £	At 31 March 2020 £
Cash at bank and in hand	244,725	24,770	269,495
Net debt	244,725	24,770	269,495



