

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 2022

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

Dhek Bhal

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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

Mrs A Sahi

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 2022.

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)

Mrs A Sahi (appointed 26 December 2021)

Chair's & CEO'S Joint report

This year marks Dhek Bhal's 36th anniversary. We have come a long way since we started the group in 1987. We are pleased to report that after a panic-stricken and uncertain year, a sense of normalcy is returning to the community since our last report in 2020. Morale and self-confidence - severely undermined during the pandemic - have resurfaced. This is attested by the reopening of our daycentre services and resumption of pre-Covid activities. All our service users, who were initially hesitant to attend group sessions, out of fear of contracting Covid, have now returned with confidence.

As the lockdown restrictions gradually eased, Dhek Bhal activities resumed in phases. We continued to support our service users through phone calls as well as face-to-face contact to allay their fears and anxiety. The mandatory requirement that all staff and members be vaccinated and strict enforcement of rules on PPE, wearing of mask at all times, washing of hands and social distancing have proven effective in keeping Covid cases down within the community.

However, there is still a need to be vigilant and cautious as casualties are still being reported due to the fact that the elderly group are the most vulnerable. We continue to carry out risk assessments within all our service provision to ensure everyone's safety is paramount. There is increasing demand on our staff to liaise on the phone with clients, who often appear confused, anxious, and lonely. Many of our service users are not digitally connected because of lack of confidence in using technology. Hence, their inability to be connected with family and friends. Thankfully, we managed to secure funds to purchase tablets for some of our men, who were then provided training on its use by Tariq Khan.

We have also advocated for more of our members, who appear to be out of touch with family members, to access health, social care and community support. For example: assist with personal care, food preparation and other essential daily tasks.

Dhek Bhal

Trustees' Report

We cannot thank enough our local funder BCC whose support had been forthcoming throughout in sustaining the group during Covid. Consultation with the local authority were comprehensive and carried out in a collaborative manner. We received funds to deliver our ongoing services without fear of any cutbacks to services or issuing redundancy notices at a time when the local councils were confronted with their own financial challenges.

Collaboration is on-going with our partners to reshape delivery of services in a culturally responsive manner. During this post-Covid period we have been reaching out to more partners to provide well-being activities to reduce the detrimental impact of Covid on people's general wellbeing. Partners include Parkinson UK, Sight loss, Disability Alliance, Nilaari, Dementia Well Being services, Sustainable Energy Services, to name a few. We would like to thank our partners for their continued commitment and support in working together in the interest of our community.

We have been approached by new partners from UWE and Bristol University who would like to work with us on stroke and health awareness, and hip and knee replacement, CHAS Bristol Housing and Welfare Rights and Ara (Recovery for all Gambling Service), which is adversely affecting our community.

Researchers have approached our organisation to gauge people's experiences of Covid-19 and how it impacted the community. To their knowledge, older people from Black and Asian communities have been hit disproportionately hard.

Bespoke training workshop for our members, staff and volunteers have resumed significantly. Staff retention has been good as we offered various incentives and ensured that they were supported emotionally during the challenges and stress caused by the pandemic.

On behalf of the board, we would like to thank all our unsung heroes - DB staff and volunteers - for their persistent efforts in maintaining high level of safe services and excellence, which acknowledges our quality of service delivery.

We would like to conclude by adding that the theme of our annual calendar for 2023 is dedicated to our golden members who in the early 60's and 70's migrated from the Commonwealth countries, which were then headed by our late Queen Elizabeth II, prior to independence. Her passing has left a void difficult to fill. We hope the readers of the annual calendar will find the stories in it inspiring and we take this opportunity to thank all those who have shared their experience.

We take pride in stating that Dhek Bhal has become a reputable and important organisation in the community ensuring that our older people and their carers continue to receive the care at the right time and fitting to their needs. Our annual reports testify to the realisation of our vision, the commitment and dedication of our staff and volunteers (past and present) in delivering a valuable service to the community.

Thank you.

Tariq Khan - Chairperson

Zehra Haq - CEO

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 Ul 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 **5.12.2022** and signed on its behalf by:


.....
Mrs J Kaur
Trustee

Dhek Bhal

Strategic Report for the Year Ended 31 March 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2022, in compliance with s414C of the Companies Act 2006.

Achievements and performance

Review of Development, Activities and Achievements: April 2021 to March 2022

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

Dhek Bhal organised several workshops, events, talks, and activities to promote the health and wellbeing of South Asian older people and carers. There was a conscious effort to make health and wellbeing research accessible to the service users and carers, and also provide service users with a platform to share their life experiences with service organisations to make them more inclusive and overcome stereotypes around older South Asian communities. The activities mentioned below positively impacted the mental health of the service users and carers as these activities are built upon individual and community strengths and provided a conducive environment to battle isolation and loneliness.

Every event at Dhek Bhal is organised after much idea storming and discussions with service users at consultation meetings. Staff and volunteers are always at hand for the spoken languages of the service users.

There was no let up in calls to service users to check in on their wellbeing as well as to remind them to get vaccinated against Covid.

Dhek Bhal

Strategic Report for the Year Ended 31 March 2022

A risk assessment was done of the Day Centre and all service users adhered to Government guidelines when the Centre reopened after the Covid-19 lockdown on 5th April 2021. All service users were required to wear masks, hand sanitise regularly throughout the day, and maintain social distancing. The Day Centre and minibus were constantly sanitised.

Listed below are some of the achievements and highlights for the year 2021/22:

Indoor Activities:

- 48 Sessions were held on Monday - an average of 16 to 20 women daily, 50 sessions on Tuesday with a daily average of 10 -12 attendees
2,050 freshly cooked vegetarian and halal lunches were provided, including 100 extra meals to support some of our service users who were unable to attend due to long term sickness,
- and those who received homecare services from Dhek Bhal but were dissatisfied with social services community meals or frozen food. There were regular consultation meetings with service users regarding the meal plan and lunches.
- The daily exercise sessions continued to be very popular. These included breathing and control of incontinence exercises.
The health walk to the local park was organised regularly for Monday. The walk improves stamina, core strength and wellbeing in a healthy and supporting environment. The walk was followed by visits to nearby shops to familiarise with local communities.
- Bristol Disability Equality Forum's Megan Belcher explained the social model of disability, which underlines that it is not our impairment that disables us but the negative attitude of people around us, and the environment. She spoke about the urgency of creating inclusive spaces that ensure equality.
- Sarah Becker from Centre for Sustainable Energy (CSE) facilitated 7 sessions. The charity offered advice for people struggling to pay for gas and electricity including comparing energy rates offered by different services. The service users were interviewed on their diverse and multi-generational families' experiences to ensure that CSE can adapt and provide support through informed practice.
- Neil Smart from Parkinson's Project explained Parkinson's disease, its symptoms, diagnosis and care. He raised awareness about limited knowledge of Parkinson's disease and very low take-up of their support services within the South Asian communities.
- The Wellbeing Activity was organised regularly on Monday. The art and craft activities enhanced mental well being to manage anxiety, stress and mood swings.
An external volunteer, conducted fortnightly breathing and incontinence exercise sessions.
- She also held basic English literacy classes with the service users to improve their capability and confidence to interact in English.
- Joanna McLaughlin, Public Health Speciality Registrar and Cat Jameson, Patient and Public Involvement Coordinator from Bristol Medical School surveyed service users on the number of joint and hip replacement surgery, the success rate and any difficulties faced in the aftermath of surgery.
- Mike Silvey from Sight Loss spoke about partial or total vision loss and the low take up rates for their service in the South Asian community. The service users were consulted and they agreed to invite Sight Loss annually to their group meetings to build and sustain longer community relationships.

Dhek Bhal

Strategic Report for the Year Ended 31 March 2022

- Adetoun Grant from Nilaari spoke about the partnership between Nilaari and Dhek Bhal. They consulted service users on wellbeing and health topics that they would like Nilaari to deliver this year. The workshops on agreed topics like anxiety, stress, sleep hygiene etc will continue till March 2023.
- Lyn Latcham from Bristol University delivered a short talk on her research on lockdown experience, including the elevated levels of isolation, fear, anxieties, bereavement and grief during Covid-19.

Outdoor Activities:

- The Lidl, Rajani, Tesco superstore (Eastgate) visits were cancelled due to Covid-19 pandemic. These shopping trips were deeply missed by the service users who enjoyed the independence of shopping in safe company. The service users had their lunch together at a local restaurant after shopping to familiar themselves with the community spaces around Bristol. The outdoor sessions will restart from next year following a risk assessment.
- The opportunity to travel out of Bristol for a few days lifted spirits and enhanced the physical and mental wellbeing of the service users. The five day tailor-made trip to Bournemouth with 30 people in early December allowed the elderly to spend time together and share life experiences with people from different cultures. The group bonded with people from diverse communities and fostered relationships as they shared wisdom, stories, and humour while walking around the glorious New Forest, the famous Gothic Cathedral in Salisbury and taking in the beautiful Christmas lights in the Suncliff Hotel gallery.

Celebration Events:

The cultural and religious diversity of Dhek Bhal was celebrated during Diwali, Eid, and Christmas with traditional food, music and dance. The celebrations allowed everyone to embrace diversity and build community cohesion by engaging in diverse cultural practices. Sadly, 2 service users sadly passed away during this period.

Family Trips

Organised the following trips throughout the year:-

- Birmingham – twice in the year
- Weymouth
- Chessington
- Southall
- Torquay
- Thorpe Park
- Bournemouth

B. Elderly Men Day Care Service

The men's group sessions have been running successfully during this period. An average of 10-12 men from Bristol attended every Tuesday. 3 places funded by BCC and 9 by Dhek Bhal.

The attendees found the sessions on health and well being workshops by professional speakers beneficial. The topics mainly centred on health issues peculiar to males. They were able to openly discuss their ailments, without fear of embarrassment, within a male only setting.

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Strategic Report for the Year Ended 31 March 2022

The Nilari health and wellbeing sessions have been very useful, in view of the fact that two men suffered from depression as a result of family bereavement. By speaking out to other professionals they were able to cope better and come to terms with their loss.

The men who have been attending for several years conveyed feeling a sense of belonging and ownership to the group, and the immensely positive role they play in supporting each other. They have been promoting the benefits of being connected in this group to others in the community undergoing challenges at the loss of loved ones and the shutdown of community provisions during the pandemic. Four new members have since signed up with the group.

They enjoyed the lively debates on social, political and topical issues, playing cards with their peers to relax and stimulate their minds in order to improve their mental health. They also engaged in physical exercises and cognitive-engaging programmes. Discussions on their personal well-being were often interspersed with humour. The group sessions also empowered them to lead their twilight years in dignity and independently.

8 men were given tablets during the lockdown period and received training from the Chair who, as the facilitator of the group, provided training on the use of the tablets as a social media and information gathering tool on current affairs and other matters of interest. The group would share their skills and work experience, often making recommendations for reputable trades people to those in search of one. The friendships forged through peer support and constant meetings were highlighted as the key strengths of the group.

The vegetarian and halal hot lunches were highly enjoyed. Two frail widowers would buy extra food to take home.

We offered free taster sessions to some new members, prior to signing up, to enable them to determine if the activities met with their needs and interests. No one was pressured to participate in any activity, and those who joined were encouraged to perform at their own pace. They also had the option to sit and watch if they could not join in. For example, a role play activity where few of the members participated. This was organised through theatre Director Ben Pruisner based on "The Hamlet Voyage" which was partly set in the Mughal court in the time of Jahangir.

The men were keen to engage with health, social care and University researchers who consulted them on issues pertaining to their health, diet, social connections and lifestyles.

Family coach trips to places such as Birmingham, Southall, Weymouth resumed post pandemic. A full risk assessment was carried out by the coach company to ensure passengers were safe. All who went had to wear masks and observed social distancing on the coach.

"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

Dhek Bhal

Strategic Report for the Year Ended 31 March 2022

C. Sitting and Domiciliary Care Services.

The year 21/22 saw us gradually emerging from the trauma of the Covid pandemic, and forcing upon us to explore new ways of living and working post Covid.

Although fear and anxiety continue to grip some of our most vulnerable, the new and updated policies around PPE provided much relief to many who were struggling with the mental impact of isolation caused by the pandemic.

Staff and service users have been receiving constant support. Consequently, our services resumed smoothly, bringing in new referrals and packages of care.

The pandemic afforded us the opportunity to review and ensure all our policies were updated and in line with current guidelines. Whilst guidelines became more relaxed as we entered the recovery stages, Dhek Bhal continued to err on the side of caution and ensured staff were fully aware of the expectations required from them in their role. This in turn reassured all staff and service users that their safety was/is always paramount.

Unfortunately, there have been a few fatalities due to Covid-19 amongst our service users. A number of staff and service users contracted the virus. However, by adhering to government guidelines and Dhek Bhal policies and procedures, the problem was well contained.

Below are some of our highlighted achievements:

- During lockdown all care workers were sent monthly updates with their payslips as we were unable to hold face-to-face meetings due to restrictions in place. The information cascaded to them, included:
 - Instructions from local and national Government on the ever-changing Covid-19 guidelines and restrictions in place.
 - Documents for staff to sign and return, confirming they had understood the latest information.
 - Updates from Public Health summarised, to facilitate understanding on effective and safe delivery of services - basic instructions on use of facemasks, handwashing techniques and safe PPE disposal techniques.
 - Staff access support for their physical and mental health.
 - Covid vaccination venues in their locality.
 - PCR and Lateral Flow Tests summarised and disseminated to all care workers and office to ensure staff complied with the guidance at the time.
 - We organised a return to face-to-face training sessions in
 - First Aid,
 - Safeguarding,
 - Food Hygiene,
 - Fire Safety,
 - Health and Safety,
 - Medication Awareness and
 - Dementia

Dhek Bhal

Strategic Report for the Year Ended 31 March 2022

Feedback from those who attended was very encouraging. The opportunity to learn with their peers rather than going online was a morale booster. Training was delivered based upon a Human Rights approach and ensured that individualised, person centred care was at the core, especially when supporting vulnerable people, and those with learning disabilities and living with Dementia. Language support was offered at all training sessions.

- Resumed much needed regular face-to-face staff meetings in November 2021. However, further such meetings were suspended until February 2022 due to the advent of the more menacing Omicron variant. Topics covered:
 - Morale boosting advice and information disseminated to all care workers, thanking them for their loyalty, working under difficult circumstances and ensuring they adhered to all current guidelines during each stage of the Covid-19 outbreak. Thus, minimising the spread and devastating effects of Covid-19.
 - Information regarding Employee Recognition Scheme.
 - Cyber security training provided by the manager at the staff meeting around safety of phone usage and the importance of ensuring personal data is protected at all times.
 - Information around Covid guidelines in several different South Asian languages. Staff then cascaded information to service users.
 - Talk on Sight Loss – delivered by Sight Support West. Staff shared the information with their service users.
- All staff received upgrading in October 2021 in line with latest Inland Revenue rates and in recognition of their resilience, hard work and commitment to Dhek Bhal and the service users over the last 2 years.
- Successfully recruited 6 new staff who received Care Certificate training and induction around their role requirements.
- All policies updated, wherever necessary, to include Covid-19 guidelines around health and safety and infection control.
- Staff & volunteers meal-away-day organised to boost morale and mental health as well as provide opportunity for peer support. Some of the comments
 - “Buffet was fantastic”
 - “Thoroughly enjoyed a day for ourselves. Very well organised”.
 - “Enjoyed meeting and getting together with the staff team in an informal environment”
 - “Thank you to Zehra and the management for appreciating our work contribution”
- 99% of staff are fully vaccinated with the Covid 19 primary vaccine course. Staff who were not vaccinated had valid health reasons.
- Time spent carrying out and registering PCR tests for affected staff. Training given to staff on how to conduct the PCR and the Lateral Flow tests.
- Decision taken to boost service users’ mental health by sending them birthday cards on their birthdays.
- 13 new referrals received during this period for new packages of care.
- Continued advocacy support offered by the organisation with referrals made to Bristol Care Direct, South Gloucestershire Care Brokerage, raising concerns and requesting reviews of care packages in order to meet service emerging needs and giving them a voice. 8 existing service users received an increase in their packages of care through this support.
- The CEO/ Registered Manager supported older people, their relatives, and friends to navigate the health and social care system through the post –pandemic period.

Dhek Bhal

Strategic Report for the Year Ended 31 March 2022

- We worked hard to keep abreast of changes affecting not just health and social care services, but in many other organisations, in order to provide most up-to-date and effective advice to the community.
- Our 43 care workers have performed above expectation in delivering the best possible support and care despite being personally affected by the pandemic.
- With older people feeling confused by rapidly changing, and sometimes conflicting government guidance, we made certain that our managers translated all the information in the South Asian languages.
- Registered Manager and Domcare Manager attended Care Co-ordinator Responsibilities training by UKHCA via zoom, with the aim of understanding their responsibilities to the organisation and external stakeholders, identifying ways to develop the role and any further training required and learning how to deal with difficult calls, including complaints
- 38 weekly monitoring reports and 3 monthly monitoring reports were completed for Bristol City and South Gloucestershire Councils, covering the number of service users & staff who were Covid positive.
- Completed Care Quality Commission annual survey gauging our views and experiences of the inspection process and completed a Pre Inspection Report. We continue to ensure that the services we provide are safe, caring, effective, user-led and responsive to people's needs.
- We provided a more intense spot and general phone calls to support older people, their families, and carers, with call times becoming longer as they were distressed due to loss of love ones. These calls further increased as people's anxiety and stress levels rose due to Covid restrictions and changing guidelines.
- Continued delivering person-centred care with the focus on ensuring a positive experience for our clients and their families.
- Sadly, we lost 6 services users due to non Covid reasons during this period. The grieving families were supported with basic counselling over the phone.

D. Testimonials

"For many years, Dhek Bhal carers had been caring for my mother, who appreciated their understanding and dedication. They also lifted my spirits when I was feeling down. My mum went through a difficult time with her illness and the carers were very kind and patient, especially towards the end of her days when they went above the call of duty. My sincere thanks to all in Dhek Bhal."

"Many thanks to all Dhek Bhal staff who cared for my aged mum on the coach trips to Birmingham and Southall. It gave me a respite from my caring role. My mum felt good walking around Birmingham to shop for grocery, clothing and being with friends – it gave her independence."

"...my mum wants to say both the new care workers who came to cover...were excellent."

"Enormously grateful for your services with care staff showing compassion and understanding towards mum-in-law. We could not have managed without your support. You do a terrific job and we count you as our extended family. Keep up the good work!"

"Our immense thanks to everyone who cares for mum with great kindness, compassion and professionalism. Mum was getting very confused and required a lot of attention. It's easier now to care for her after you had stepped in. For this we will be forever grateful."

"...having care provided at home has made (mum) less vulnerable and more confident in day to day activities. Thank you very much Zehra and everyone who is involved."

Dhek Bhal

Strategic Report for the Year Ended 31 March 2022

"Dhek Bhal went above and beyond the call of duty. My mum had early signs of dementia and I did not know who to turn to for help. Zehra signposted me to the Dementia Services, advocated on my behalf and followed through my journey to ensure I received the appropriate cultural support. The care workers could not have care for her any better and were especially very supportive when I found it hard to cope."

"...I look forward to coming to the group to meet my friends, to socialise and play cards. We sometimes become competitive in our games and this helps me with my memory."

"...I enjoy all the wellbeing activities organised at the centre as they help to improve my health, lifestyle and overcome loneliness. Thank you Dhek Bhal for the opportunity."

"Thank you for all you have done in providing home care services for our sister who has complex needs."

"...This year again has been sad for me. I lost some very close friends and relatives to Covid. When Dhek Bhal reopened the daycentre I was so happy as I could share my feelings with my friends in the group."

"Dhek Bhal has done a good job in keeping me in the group and up to date on government guidelines on Covid and how to stay safe, especially in my case as I am 79 years old, live on my own and feel scared of getting Covid."

"...I don't see anyone at the moment and I'm not online; so I don't know what I'd have done if Zehra and her team hadn't phoned to check on me. I had been really worried but you've put my mind at rest. You are a treasure. Thank you seems too small a thing."

"During Covid, I was hesitant to leave my home. I am really glad I joined Dhek Bhal as I look forward to being checked upon through the phone. They are definitely a bright spark for me during the week."

"...for all the care workers that have been taking care of my mother. I want to say that I am extremely overwhelmed with the way they take care of my mother and make sure that all her needs and wants are being fulfilled. I really appreciate Naheed and Zehra have been doing an excellent job in taking care of my mother and are very respectful and caring."

"...I just wanted to let you know that both ladies were amazing with mum."

"I just wanted to express my deepest gratitude to Dhek Bhal for the dedicated work they do day after day. Dhek Bhal has always provided the best service possible, they have helped me so much and I am forever grateful to them. The carers that help me with my mother-in-law are very nice and they provide the best care and have made my life so much easier. The extra time in which carers come and sit in with my mother-in-law has provided me so much relief, as I can now go out with my husband and not worry about leaving her home alone."

"...Dhek Bhal is a great service and they are always there to help with any questions I have. I thank Dhek Bhal for all that they do for us. I will be lost without them. Truly amazing and very much appreciated."

"I express my wholehearted appreciation to the Dhek Bhal staff for the care and professional attention they have provided to my mother, especially post-operation when she needed close attention the most. The kindness and care we received during the confinement of my mother will never be forgotten. My mother and I are forever grateful. Your professionalism is of the highest level and the service provided made her feel more secure and independent at home."

Dhek Bhal

Strategic Report for the Year Ended 31 March 2022

"It was a pleasure to meet with Zehra at Dhek Bhal, who very kindly took the time out of her busy day to speak to me about the work Carers UK are doing to improve access to services for carers from ethnic minority groups.

Our meeting covered a number of different topics, including how organisations and services can be more inclusive, and Zehra's advice will be incorporated into the forthcoming Carers UK good practice guide on supporting Black, Asian and ethnic minority carers.

Dhek Bhal's success comes from its partnership working."

Melanie Crew

Senior Policy and Research Officer

Carers UK

"I have found partnership working with Dhek Bhal very beneficial not only due to the respect I have received from the staff of Dhek Bhal but I feel it has helped to combine the different knowledge and skills to help improve the difficulties in life Mrs K has been facing."

Siobhan Kissoon-Doyle

Social Care Practitioner

Dhek Bhal

Strategic Report for the Year Ended 31 March 2022

Financial review

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.

Financial review

Total income recorded in the accounts for the year ended 31 March 2022 is £739,048, made up of:

	2021/22	2020/21
	£	£
Dhek Bhal Revenue Income	719,558	715,390
BME Impact Project	19,490	50,854
	<hr/>	<hr/>
Dhek Bhal Total Income	739,048	766,244
	<hr/> <hr/>	<hr/> <hr/>

Total Commissioning Income from Domiciliary Care, Sitting Service, Elderly Day Care for Elderly Men and Elderly Women for 2021/2022 was £624,676 (representing 84.52% of Dhek Bhal's total revenue income) as compared to the previous year's commissioning income of £567,724 (79.48% of the Revenue Income). The increase in the commissioning income of £79,384 (excluding for Domiciliary Care) against the previous year was due to opening up of the Day Centre for the elderly Men and women which was shut down in the previous year due to CODID-19. service who refused their home visit because of COVID-19. However, the Government and the local authorities continues to provides funding for the protection of employees and service users. This is shown below.

Below is the breakdown comparison of the commissioning income:

	2021/22	2020/21	2019/20	2018-19
		£	£	£
Domiciliary Care	484,756	493,445	471,597	436,507
Sitting Service-Bristol	29,538	31,656	55,309	53,619
South Gloucestershire	57,762	39,491	50,971	48,946
Elderly Women's Day Care	46,682	2,408	43,916	44,941
Elderly Men's Day Care	5,938	724	3,467	2,662
	<hr/>	<hr/>	<hr/>	<hr/>
Total Commissioning Income	624,676	567,724	625,260	586,675
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Dhek Bhal

Strategic Report for the Year Ended 31 March 2022

COVID 19 Funding of £57,498 includes funding

To deliver measures that address local workforce capacity pressures in adult social care through recruitment and retention activity.

To Providers IPC & Vaccines allocation

To assist the protection of vulnerable residents from the threat and impact of Covid-19 and for the retention of staff in the winter.

Workforce Recruitment and Retention Fund

Adult Care Infection Control and Testing Fund

Total other Dhek Bhal Revenue income of £37,384 includes:

	£
Bristol City Council CEO Part Salary	16,768
Cafe Sales	4,670
Funds Raised for Various Activities	15,946

Total Expenditure recorded in the accounts for the year ended 31 March 2022 is £703,252 made up of:

	2021/22	2020/21
	£	£
Dhek Bhal Revenue Expenditure	654,466	621,686
BME Social Isolation Project	–	–
BME Impact Project	48,786	34,334

A surplus of £35,796 resulted in the year ended 31 March 2022 made up of:

	£
Dhek Bhal Surplus	65,092
BME Elderly Impact Project Deficit	(29,296)

Dhek Bhal

Strategic Report for the Year Ended 31 March 2022

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 5.12.2022 and signed on its behalf by:


.....
Mrs J Kaur
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 5.12.2022 and signed on its behalf by:


.....
Mrs J Kaur
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 2022, 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 2022 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 19), 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:

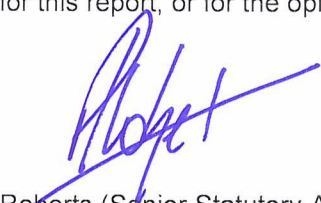
- Making enquiries of the directors and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing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

5 December 2022

Dhek Bhal

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	-	36,790	36,790
Charitable activities	4	629,348	-	629,348
Other income		72,910	-	72,910
Total income		<u>702,258</u>	<u>36,790</u>	<u>739,048</u>
Expenditure on:				
Raising funds	5	(12,591)	(48,786)	(61,377)
Charitable activities	6	(613,465)	(28,410)	(641,875)
Total expenditure		<u>(626,056)</u>	<u>(77,196)</u>	<u>(703,252)</u>
Net income/(expenditure)		<u>76,202</u>	<u>(40,406)</u>	<u>35,796</u>
Net movement in funds		76,202	(40,406)	35,796
Reconciliation of funds				
Total funds brought forward		<u>301,297</u>	<u>35,418</u>	<u>336,715</u>
Total funds carried forward	15	<u>377,499</u>	<u>(4,988)</u>	<u>372,511</u>

The notes on pages 27 to 37 form an integral part of these financial statements.

Dhek Bhal

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
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
Expenditure on:				
Raising funds	5	(12,126)	(34,334)	(46,460)
Charitable activities	6	(592,504)	(17,056)	(609,560)
Total expenditure		(604,630)	(51,390)	(656,020)
Net income		91,998	18,226	110,224
Net movement in funds		91,998	18,226	110,224
Reconciliation of funds				
Total funds brought forward		209,575	16,916	226,491
Total funds carried forward	15	301,573	35,142	336,715

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

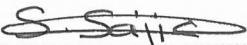
The funds breakdown for 2021 is shown in note 15.

Dhek Bhal

(Registration number: 03472146) Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	-	3,237
Current assets			
Debtors	12	20,672	21,612
Cash at bank and in hand	13	442,655	387,070
		<u>463,327</u>	<u>408,682</u>
Creditors: Amounts falling due within one year	14	<u>(90,816)</u>	<u>(75,204)</u>
Net current assets		<u>372,511</u>	<u>333,478</u>
Net assets		<u>372,511</u>	<u>336,715</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		(4,988)	35,142
Unrestricted income funds			
Unrestricted funds		<u>377,499</u>	<u>301,573</u>
Total funds	15	<u>372,511</u>	<u>336,715</u>

The financial statements on pages 23 to 37 were approved by the trustees, and authorised for issue on 5.12.2022 and signed on their behalf by:


.....
Mrs S Sajid
Trustee

Dhek Bhal

Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		35,796	110,224
Adjustments to cash flows from non-cash items			
Depreciation	5	4,106	821
		<u>39,902</u>	<u>111,045</u>
Working capital adjustments			
Decrease/(increase) in debtors	12	940	(13,263)
Increase in creditors	14	15,612	19,793
		<u>56,454</u>	<u>117,575</u>
Net cash flows from operating activities		56,454	117,575
Cash flows from investing activities			
Purchase of tangible fixed assets	11	(869)	-
Net increase in cash and cash equivalents		55,585	117,575
Cash and cash equivalents at 1 April		<u>387,070</u>	<u>269,495</u>
Cash and cash equivalents at 31 March		<u>442,655</u>	<u>387,070</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 2022

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 2022

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 2022

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:

Asset class	Depreciation method and rate
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 2022

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 2022

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 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies; Donations from companies, trusts and similar proceeds	-	17,300	17,300
Grants, including capital grants; Grants from other charities	-	19,490	19,490
Total for 2022	-	36,790	36,790
Total for 2021	120,293	69,616	189,909

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
	629,348	629,348
Total for 2022	629,348	629,348
Total for 2021	568,125	568,125

Dhek Bhal

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Grants		-	48,786	48,786
Marketing and publicity		2,366	-	2,366
Other direct costs of generating voluntary income		10,225	-	10,225
Total for 2022		12,591	48,786	61,377
Total for 2021		12,126	34,334	46,460

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs		428,872	150	429,022
Allocated support costs	7	121,000	16,780	137,780
Governance costs	7	11,651	3,077	14,728
Total for 2022		561,523	20,007	581,530
Total for 2021		553,454	17,056	570,510

In addition to the expenditure analysed above, there are also governance costs of £14,728 (2021 - £10,107) which relate directly to charitable activities. See note 7 for further details.

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Notes to the Financial Statements for the Year Ended 31 March 2022

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Audit fees			
Audit of the financial statements	4,750	-	4,750
Legal fees	2,612	-	2,612
Depreciation, amortisation and other similar costs	4,106	-	4,106
Other governance costs	183	3,077	3,260
Total for 2022	11,651	3,077	14,728
Total for 2021	9,831	276	10,107

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Audit fees	4,750	5,472
Depreciation of fixed assets	4,106	821

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	407,522	438,370
Other staff costs	21,500	20,648
	429,022	459,018

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

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Notes to the Financial Statements for the Year Ended 31 March 2022

10 Taxation

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

11 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2021	44,410	39,320	83,730
Additions	869	-	869
At 31 March 2022	45,279	39,320	84,599
Depreciation			
At 1 April 2021	41,173	39,320	80,493
Charge for the year	4,106	-	4,106
At 31 March 2022	45,279	39,320	84,599
Net book value			
At 31 March 2022	-	-	-
At 31 March 2021	3,237	-	3,237

12 Debtors

	2022 £	2021 £
Trade debtors	17,233	17,410
Prepayments	3,439	4,202
	20,672	21,612

13 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	442,655	387,070

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Notes to the Financial Statements for the Year Ended 31 March 2022

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	43,771	49,466
Other taxation and social security	6,929	21,086
Accruals	40,116	4,652
	90,816	75,204

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	301,297	702,258	(626,056)	377,499
Restricted funds	35,418	(11,996)	(28,410)	(4,988)
Total funds	336,715	690,262	(654,466)	372,511
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	209,575	696,628	(604,630)	301,573
Restricted funds	16,916	35,282	(17,056)	35,142
Total funds	226,491	731,910	(621,686)	336,715

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Current assets	463,327	463,327
Current liabilities	(90,816)	(90,816)
Total net assets	372,511	372,511

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Notes to the Financial Statements for the Year Ended 31 March 2022

	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)
Total net assets	336,715	336,715

17 Analysis of net funds

	At 1 April 2021	Financing cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	387,070	55,585	442,655
Net debt	387,070	55,585	442,655

	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