

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 2023

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 Mr M Y Ghauri Mrs J Kaur Dr M Sajid Mrs S Sajid Mrs M Salam Mrs S Sulaiman Mrs S Yunus Mr N Faqir Mrs A Sahi Mrs N Zahoor
Registered 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 2023.

Chair's & CEO's Joint Report

In celebrating our successful 37th year of service to the South Asian community in Bristol and South Gloucestershire in 2023, we like to underscore our organisation's three main strengths – committed workforce, sound management and well informed trustees, that have spurred us to achieve our current enviable position.

Our focus has been and always will be the vulnerable older people and their carers as we continuously seek better ways to improve the quality of their lives. The pre-pandemic period jolted our community and the nation at large. Undaunted, we face the challenges that arose by working out new strategies to ensure that older people and the most vulnerable continued to receive support and assurance as we worked to restore normality of service. We warded off any tendency on their part to slide into a state of fear and loneliness, by providing on-going support and assurance post pandemic.

Our recent Care Quality Commission comment that Dhek Bhal is "well led with good governance, management and accountably arrangements in place" was very heartening indeed. CQC further stated that our "Managers have been leading by example. The management/staff team are very passionate in what they do, and continue to focus on empowerment, human rights, dignity and informed choice. Highly positive feedback from service users and their families have endorsed our claim. Effective links have been established with a wide range of stakeholders. This has enabled stakeholders to share information and promote culturally appropriate practices which met people needs. Dhek Bhal. Systems, procedures and training were in place to help staff protect people from abuse. Care records described key risks and explained these should be managed". For more detailed please see the CQC website.

The challenges we face daily are to ensure our service users live safe and well in their homes and in their community, especially those with complex and spiralling health conditions who are no longer able to manage their care needs independently. The problems they face have been exacerbated by the steep rise in the cost of living.

Those whose needs have increased received additional support from us through the Bristol Innovative Grant monies. We provided information to their carers who lived outside Bristol and South Glos. who

contacted us from Birmingham, Wales and London seeking advice in accessing local services for their family members.

Our advocacy service continues to be very popular.

We have collaborated with University and Health researchers, who were keen to engage our service users in their health study programs.

Working in partnership for the interests of older people in the daycentre and in their own homes, has reaped dividends because we have been able to scale up our work on dementia, delivering a wide range of physical, creative activity projects and engaging with specialist speakers.

We created a dementia awareness song in Punjabi through funding from Bristol Health Partnership. The aim was to help destigmatise dementia amongst the growing elderly population and ensure that appropriate support was offered in time.

We have to date provided over 600 hours weekly of person-centred homecare to our vulnerable in their homes. Our workforce, offering flexibility and choice, have risen from 10 to 59.

Dhek Bhal

Trustees' Report

Our daycentre services for the older women and men are well attended. It is an excellent place for them to connect and enjoy the many life enhancing activities held regularly. The centre continues to attract researchers, specialist speakers from community organisations and health and social care councils who seek to share our knowledge, experience and expertise in successfully managing the daycentre for over three decades.

We attribute our success to a combination of factors: well-being activities; continuous training and upskilling of all staff and volunteers; the generosity of funders who made possible our respite break trips for carers and service users, and last but not least the Bristol City Council for funding our welfare activities through the Innovative grant.

We cannot thank enough the many generous people who have always supported our organisation and worked with us in serving our community. We could not have achieved our milestone without the concerted effort, professionalism, resilience and empathy of our dedicated workforce, volunteers, trustees, partners, service users, and individual donors and supporters.

Special thanks to our consultant Ikram-ul Haq, who continues to provide valuable guidance and support in achieving our vision.

We look forward to 2024, with a strong determination to sustain our outcome-based services as we strive to improve the quality of the life of our elderly in their twilight years.

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.

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.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

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Trustees' Report

Trustees:	Mr T Khan
	Miss K Bibi (resigned 31 December 2022)
	Mr M Y Ghauri
	Mrs J Kaur
	Dr M Sajid
	Mrs S Sajid
	Mrs M Salam
	Mrs S Sulaiman
	Mrs S Yunus
	Mr N Faqir
	Mrs A Sahi
	Mrs N Zahoor (appointed 19 August 2023)

Chairman: Mr T Khan

Secretary: Miss K Bibi (resigned 31 December 2022)

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.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20/11/2023 and signed on its behalf by:


.....
Mr T Khan
Chairman and trustee

Dhek Bhal

Strategic Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, in compliance with s414C of the Companies Act 2006.

Achievements and performance

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, in compliance with s414C of the Companies Act 2006.

Achievements and performance

Review of Development, Activities and Achievements: April 2022 to March 2023

The Charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising. It is estimated that over 4,020 volunteers' hours were provided during the year. If this is conservatively valued at £16.65 per hour, the volunteer efforts amount to £66,931. 13.79% of the total hours and 15.78% 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 9.46% and 15.20%.

Two other volunteers, Parveen Akhtar (a retired Dhek Bhal manager providing her time on every Monday & Tuesday) and Doug Ellis, driving the Mini-Bus, ferrying the Elderly on every Monday & Tuesday to the Day Centre) put in 750 hours each (18.66%) and amount of £11,250 each (16.81%)

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.

A. Older Women Day Care Service

Dhek Bhal aims to foster and nurture the health and well-being of South Asian older people and carers. There were several workshops, events, talks, and activities organised this year. There was a conscious effort in reducing barriers around mental health conditions alongside physical health and well-being. The service users continued to access and contribute to the research around stroke, diabetes, heart attack, disability, dementia, and Parkinson's amongst other concerns. The asset-based approaches enhanced the health and well-being of the service users by focusing on the knowledge and skills of individuals and the community to provide them with the tools to be independent and resilient in a safe environment.

The events were organised after group consultations with the service users who put forward their suggestions, concerns, and opinions based on their own health experiences. To ensure that language is not a barrier, volunteers translated the conversation into local languages spoken by our service users including Punjabi, Urdu, Hindi, Gujarati, and English.

Everyone was regularly reminded of social distancing, hand sanitisation, Covid-19 symptoms and advised to wear a face mask.

Some of the achievements and highlights of the year 2022-23 are as follows:

Dhek Bhal

Strategic Report for the Year Ended 31 March 2023

Indoor Activities:

- 47 sessions were held on Monday where an average of 15 to 20 women attended, and 51 sessions on Tuesday with an average of 10 -12 attendees during the year.

1705 freshly cooked vegetarian and 'halal' lunches were provided, including 282 extra meals to support some of the service users who were unable to attend the day sessions due to long term illness, and those who are recipients of domiciliary services from Dhek Bhal but are unable to consume frozen food or social services community meals due to cultural and religious concerns. There were regular consultation meetings with service users regarding the meal plan and lunches. The feedback was taken on-board.
- The daily exercise sessions continued to be popular. The exercises for breathing, incontinence, chair yoga, muscles and joint pain were led by Dr Praveen from University of the West England, Bristol and the Dhek Bhal volunteers. Service users get to ask questions, ask for alternative exercises considering their conditions, and correct their posture since these exercises are conducted in a group setting with people who are ready to provide support and help the service users.

Dr Praveen Kumar and Namasivayam Gnanamoorthy from UWE organised a talk on hypertension and stroke. He discussed the South Asian diets, causes of hypertension and diabetes, awareness of our nutrition, and symptoms of a stroke. The session was followed by a Q&A with the service users.
- The health walk was restarted this year after Covid-19 regulations were lifted. The service users visited the local park on Monday depending on the weather. The walk remains popular amongst the service users since it allows them to explore the outdoors, the fresh air and soak in some Vitamin D. This positively impacts their stamina, strength, and mental wellbeing.
- Katie, an external volunteer continued to teach basic conversation skills to the elderly. This included greetings, basic phrases, writing names, and counting so that the elders can feel confident in holding conversations with their neighbours in English.
- Helen Lockleaze, an advice worker from Bristol Advice Centre offered advice to people on fair rights. She promoted her services which are underused in the North of Bristol, especially amongst South Asians. She is willing to work closely with Dhek Bhal in setting up a drop-in for our service users looking for advice on their rights.
- Julie Clayton a Patient/Public Involvement and Engagement Coordinator for the Bristol Medical School, University of Bristol discussed the experiences of housebound patients with the service users. This is for *The HoPE Study: Characterising Housebound people and their unmet Primary healthcare needs: a mixed methods study in the southwest of England*. The research at its core is involved in working with our service users from underrepresented communities to understand their experiences of being housebound and the unmet healthcare needs of housebound people and carers.
- Catherine Jameson, a Patient/Public Involvement Coordinator, from the University of Bristol along with her colleagues ran sessions with the elders on research on bone and joint problems (for example arthritis and hip or knee replacement). The elders were asked for their thoughts and advice on the present barriers to healthcare, and solutions if any. One Dhek Bhal member who is on the waiting list for knee replacement surgery has joined their research group to represent the South Asian community.
- Rehana Findlay of Community Development Coordinator from Bristol is a part of the Dementia Wellbeing Service. She raised awareness through her workshop on everyday changes that individuals and organisations must make to have an immediate and meaningful impact on people living with dementia.

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Strategic Report for the Year Ended 31 March 2023

- The Wellbeing Activity was held on Mondays. The art and craft activities involved the service users' skills. The activities ensure that most service users can participate. Art usually leads to a reduction in cortisol – the stress hormone that helps alleviate stress, and reduce anxiety,

- Emily Choi from the Chinese Community Wellbeing Society conducted training workshops and carer support sessions. They presented a talk on dementia to the service users. She spoke about the experiences of dementia in underrepresented communities, the stigma around dementia, its symptoms, and the onset of dementia. The session ended with exploring some brain health exercises for people with dementia. Further work with the Chinese Community Wellbeing Society will be undertaken in 2023.

- Adetoun Grant and Janice Traille from Nilaari conducted workshops on mental well-being. They guided the service users on tools that they can use if they find themselves having panic attacks, anxiety attacks, and stress. Nilaari is a black-led charity particularly focussing on Black, Asian, and Minorities Communities. They are working with Dhek Bhal to provide support to our service users on themes such as sleep, hygiene, stress, anxiety, and depression. This has also led to a decrease in stigma around discussing mental health concerns for the service users since they can explore and discuss these conditions in a non-judgemental and safe environment.

- The Royal Western Academy partnered with Dhek Bhal and ran six textile workshops with the older women's group alongside Elena Hayward. The service users created cloth maps of their experience of the city which included their most cherished landmarks, their community spaces, and their companionships at Dhek Bhal. The exhibition called 'Making the City Home' will be on display at the Royal Western Academy, Bristol until September 2023. The service users visited RWA to look at their exhibition and spoke to other visitors at the exhibition. The service users learned new skills and ways of allowing themselves to talk about friendship, peace, community, and memories to an audience.

- Dhek Bhal's project on dementia awareness in South Asian communities through a song was supported by Bristol Health Partner's Dementia Health Integration Team. Service users composed and wrote a song in Punjabi to raise awareness of dementia. The service users are practising the song every week with the volunteers. The title of the song *Meh V Insaan Hu* (translated in English as I am human, too) has led to enriching conversations between the service users, carers, and volunteers about the difficulties in accessing care for dementia, and the stigma around it. The song will be recorded and released in May 2023.

Outdoor Activities:

- The Lidl, Rajani, and Tesco superstore (Eastgate) visits were resumed this year after the Covid-19 restrictions were lifted. Dhek Bhal conducted a health and safety check. The shopping event continued to provide the feeling of independence and ensured that they can explore the city and participate in a routine that gives them confidence and assurance since volunteers are present with them.

- The opportunity to experience South Asian cinema in Bristol lifted the spirits and the mental well-being of the service users. They went to watch *Maula Jatt* – an experience that isn't very common given barriers such as language, inaccessible space, and travel concerns. This provided a rare opportunity to watch a Punjabi language film in the UK leading to a decrease in isolation and creating a communal experience.

Celebration Events:

The diversity of Dhek Bhal was highlighted when service users, carers, staff members, volunteers and research partners got together to celebrate auspicious festivals like Diwali, Eid, Christmas, and the Queen's Platinum Jubilee. The celebration included traditional food, songs, dance, and poetry. These events display the brotherhood and camaraderie between our service users.

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Strategic Report for the Year Ended 31 March 2023

Dhek Bhal documented the changing face of Bristol over the past 70 years for Bristol Age UK's Age Festival. The festival aimed at challenging ageism and recognising the contribution of older people in society. Dhek Bhal highlighted our service users who migrated to this country and have contributed to the cultural, economic, and social growth of this country. Most of our service users have worked in factories, hospitals, post offices et cetera throughout their lives. These narratives were translated into various South Asian languages and displayed for everyone to read during the 'Age Festival'.

B. Older Men Day Care Service

Dhek Bhal's aim is to sustain and foster the health and wellbeing of South Asian older people and carers. This year we promoted workshops, events, talks and activities that bridged the gap between research and participants from BAME communities. The service users contributed to research on stroke, diabetes, heart attack, dementia, disability, parkinsonism amongst other concerns. The assert-based approaches continued to enhance the health and well-being of the service users.

The opinions of service users were taken on board after consultation before we organised any event. To ensure equal participation our volunteers translated the conversations into local languages spoken by our service users including Punjabi, Urdu, Hindi, Gujarati, and English.

Everyone was regularly reminded of social distancing, hand sanitisation, Covid-19 symptoms and advised to wear a face mask.

Some of the achievements and highlights of the year 2022-23 are as follows:

Indoor Activities:

- 51 sessions were held on Tuesday where an average of 15 to 20 men attendees during the year.
765 freshly cooked vegetarian and 'halal' lunches were provided, including 102 extra meals to support some of the service users who were unable to attend the day sessions due to long term illness, and those who are recipients of domiciliary services from Dhek Bhal but are unable to consume frozen food or social services community meals due to cultural and religious concerns. There were regular consultation meetings with service users regarding the meal plan and lunches. The feedback was taken on-board.
- The daily exercise sessions continued to be popular. The exercises for breathing, incontinence, chair yoga, muscles and joint pain were led by Dr Praveen from University of the West England and the Dhek Bhal volunteers. Service users get to ask questions, ask for alternative exercises considering their conditions, and correct their posture since these exercises are conducted in a group setting with people who are ready to provide support and help the service users.
- Dr Praveen Kumar and Namasivayam Gnanamoorthy from UWE organised a talk on hypertension and stroke. He discussed the South Asian diets, causes of hypertension and diabetes, awareness of our nutrition, and symptoms of a stroke. The session was followed by a Q&A with the service users.
- Helen Lockleaze, an advice worker from Bristol Advice Centre offered advice to people on fair rights. She promoted her services which are underused in the North of Bristol, especially amongst South Asians. She is willing to work closely with Dhek Bhal in setting up a drop-in for our service users looking for advice on their rights.

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Strategic Report for the Year Ended 31 March 2023

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- Catherine Jameson, a Patient/Public Involvement Coordinator, from the University of Bristol along with her colleagues ran sessions with the elders on research on bone and joint problems (for example arthritis and hip or knee replacement). The elders were asked for their thoughts and advice on the present barriers to healthcare, and solutions if any. One Dhek Bhal member who is on the waiting list for knee replacement surgery has joined their research group to represent the South Asian community.
- Rehana Findlay of Community Development Coordinator from Bristol is a part of the Dementia Wellbeing Service. She raised awareness through her workshop on everyday changes that individuals and organisations must make to have an immediate and meaningful impact on people living with dementia.
- Games and Conversations continued to be popular amongst the men's group. The games are selected by men. This allows them to reduce their stress levels, exercise their brains (for concerns such as dementia) and increase serotonin. They also use this time to check in on each other and spend time together.
- The Men's Group were invited to record an exercise video at the University of West England. The video recording of South Asian older men, with varying mobility concerns highlights various ways one can exercise carefully. The video will ensure continuity of the exercise activities and will be played during their sessions at Dhek Bhal.
- Emily Choi from the Chinese Community Wellbeing Society conducted training workshops and carer support sessions. They presented a talk on dementia to the service users. She spoke about the experiences of dementia in underrepresented communities, the stigma around dementia, its symptoms, and the onset of dementia. The session ended with exploring some brain health exercises for people with dementia. Further work with the Chinese Community Wellbeing Society will be undertaken in 2023.
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Outdoor Activities:

- The men's group visited the Natural History Museum in London alongside staff members to understand and explore two million years of human and natural history. They spent time looking at exhibitions that consisted of national and international artefacts, artworks and objects highlighting cultural collaborations. The conversation around their visit continued as they made their way to Southall for a traditional South Asian meal before heading back.

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Strategic Report for the Year Ended 31 March 2023

- Around 7 service users from the men's group visited the Barry Island, Wales on coach with a few staff and volunteers. They walked alongside the waves on the golden sands and visited the beautiful gardens with Victorian era landmarks. The day trip provided our service users who are pensioners with some respite and a mental break from their everyday worries and concerns.

- The opportunity to experience South Asian cinema in Bristol lifted the spirits and the mental well-being of the service users. They went to watch *Maula Jatt* – an experience that isn't very common given barriers such as language, inaccessible space, and travel concerns. This provided a rare opportunity to watch a Punjabi language film in the UK leading to a decrease in isolation and creating a communal experience.

Celebration Events:

The diversity of Dhek Bhal was highlighted when service users, carers, staff members, volunteers and research partners got together to celebrate auspicious festivals like Diwali, Eid, Christmas, and the Queen's Platinum Jubilee. The celebration included traditional food, songs, dance, and poetry. These events display the brotherhood and camaraderie between our service users.

Dhek Bhal documented the changing face of Bristol over the past 70 years for Bristol Age UK's Age Festival. The festival aimed at challenging ageism and recognising the contribution of older people in society. Dhek Bhal highlighted our service users who migrated to this country and have contributed to the cultural, economic, and social growth of this country. Most of our service users have worked in factories, hospitals, post offices et cetera throughout their lives. These narratives were translated into various South Asian languages and displayed for everyone to read during the 'Age Festival'.

C. Sitting and Domiciliary Care Services.

The year 22/23 saw a shift in the way we coped with health issues and chronic illnesses post covid.

Whilst encouraging older people to live well and independently in their communities, the elderly and vulnerable are constantly grappling with health challenges, which are often chronic, such as diabetes, hypertension, chronic pain, Parkinson's disease, Alzheimer's disease. We support them through our preventative services to enable them to remain in their community rather than going into care. We work in close cooperation with the family and informal carers, by securing their input, into our care support program, ensuring that their special needs are catered for.

Our Registered Manager and Domiciliary Care Manager regularly meet the service users to stay connected through home visits and frequent phone calls. The sense of camaraderie is evident in the relationship between the carers and service users, especially when they meet on a regular basis. Our care workers are constantly trained to remain on top of the work they are required to perform. We periodically seek feedback in order to improve our quality of services. We are pleased that our service users generally express great satisfaction with the level of care and support provided by Dhek Bhal. A Ph.D student volunteer conducted an annual quality assurance survey to ascertain the quality and effectiveness of our services, and identify areas of improvement. Details of the survey are on our website.

The following are some of our strengths in the quality of services we delivered and achievements:

We provided 25,600 hours of homecare to support people to live independently in their own homes and to access community support. This is compared to 29,100 hours provided in 2021/22. The reduction was due to Covid and sad passing of some of our service users.

- People centred services in that the user provides a lot of input into the care program.
- Vetting of care workers, ensuring all checks are in place.

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Strategic Report for the Year Ended 31 March 2023

- Multilingual care staff – minimising any miscommunication or misunderstanding
- Review regularly policies and procedures relating to safe practice.
- During staff meeting we discussed and went through the policies in safeguarding, whistleblowing, medication, lone working, data protection etc.
- Quarterly supervision followed by annual appraisals conducted regularly to motivate workforce to achieve their goals.
- Low staff turnover due to high rate of job satisfaction and sense of belonging
- Staff and service users received constant support. Consequently, our services resumed smoothly, bringing in new referrals and packages of care.
- Staff had face-to-face accredited training with St Monica's Trust on Manual Handling, First Aid, Safeguarding, Health and Safety, and refresher in house training on Dementia, Sight Loss, Parkinsons, and Data Protection (Cyber Security).
- The Registered Manager/CEO and Dom. Care Manager attended training via zoom on: Dementia Awareness and Preparing for Inspections.
- Wellbeing activities organised for staff to help improve their mental and physical wellbeing which was taxed during the last 2 years during Covid. 6 swimming sessions and 'Zumba' style dance classes were held. All staff enjoyed and benefitted from these sessions in that they became more aware of the importance of their wellbeing, held in a social setting.
- Staff annual meal at Pizza Hut to thank them for their contribution and hard work. The feedback received from staff listed below.-"Thank you Dhek Bhal for giving us the opportunity to meet socially and get to know my colleagues in an informal environment". "I really enjoy these outings with my colleagues, thank you to the Management for organising and valuing us".
- 750 telephone & face-to-face support provided by Manager and Registered Manager to ensure staff were all well supported in their roles and able to discuss their concerns and issues which was resolved speedily.
- We supplied a high quantity of personal protective equipment to our staff during covid and post covid period. Additional Covid-19 testing kits were also handed out to both staff and service users.
- Referrals on behalf of service users made to social and health services for various support e.g.: request for additional hours to meet increasing needs, for mobility and home aids adaptation, physiotherapy assessments and to the voluntary /community agencies to access dementia navigators, counselling support, welfare rights, housing, immigration etc.
- CEO/ Registered Manager provided extensive advocacy support to existing and new service users (approximately 53 people) to assist them in liaising with the local authorities regarding their existing or new care packages and sign posting to other agencies.

D. Testimonials

"They are very competent and caring. Very helpful they follow my routine of how I want things done."

"They never rush through their work; in fact, they stay longer to complete their tasks to ensure our safety."

"I am very happy with all the care workers, greet me with respect. I look forward to seeing them and all tasks when completed, they would sit and chat with me. I don't feel so lonely."

"I am happy with the service I get from Dhek Bhal."

Dhek Bhal

Strategic Report for the Year Ended 31 March 2023

"All staff are polite, caring and carry out tasks as agreed in the care plan. They speak my language and understand my culture."

"I am happy with the service from Dhek Bhal. It is very satisfying service always. Just like to say thanks very much."

"So happy with both carers, they provided the help mom needed, worked and raised concerns which were forwarded to myself."

"Very good service. They take care of us."

"The service at home is good."

"Dhek Bhal provides a good service to all our people in the community. Much needed."

"Thank you to Zehra for referral to social services for my shopping. This has made a lot of difference as I am able to get out of the home and shop for products of my choice."

"I am delighted with the services. I couldn't ask for more. Thank you Dhek Bhal."

"Very happy and would recommend highly. I wish I could find this service for my mum in Cardiff. This is a blessing."

"I had a lot of problems physically. Now I am doing better. Everyone is friendly and helpful."

"All very polite and hardworking staff."

"I wanted help for shopping, so they help me I am happy. Thank you."

"Everything is fine. Things are going well. I am satisfied."

"I am writing this on behalf of my mother. She is having this service from few years now provided by Dhek Bhal. Firstly I like to thank my Care staff who provide excellent Care. She is aware of my needs and I feel safe, happy and trust her. Secondly Big Thanks to Mrs Zehra Haq as she always check on the service time to time. If My mum had any concerns Mrs Haq always try to sort out with no time. She is an excellent member of the team Dhek Bhal. Overall we are very happy with the service and recommend this service to the community. It makes a Big difference to people who are home bound most of the time. Many Thanks to team Dhek Bhal"

Dhek Bhal

Strategic Report for the Year Ended 31 March 2023

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.

Financial review

Total income recorded in the accounts for the year ended 31 March 2023 is £687,979, made up of:

	2022/23	2021/22
	£	£
Dhek Bhal Revenue Income	687,979	719,558
BME Impact Project	-	19,490
	<hr/>	<hr/>
Dhek Bhal Total Income	687,979	739,048
	<hr/> <hr/>	<hr/> <hr/>

Total Commissioning Income from Domiciliary Care, Sitting Service, Elderly Day Care for Elderly Men and Elderly Women for 2022/23 was £585,015 (representing 85.03% of Dhek Bhal's total revenue income) as compared to the previous year's commissioning income of £624,676 (84.52% of the Revenue Income). The reduction in the commissioning income of £39,661 is due to Domiciliary Care. This is shown below.

Below is the breakdown comparison of the commissioning income:

	2022/23	2021/22	2020/21	2019/20
	£	£	£	£
Domiciliary Care	433,914	484,756	493,445	471,597
Sitting Service-Bristol	23,144	29,538	31,656	55,309
South Gloucestershire	66,671	57,762	39,491	50,971
Elderly Women's Day Care	51,101	46,682	2,408	43,916
Elderly Men's Day Care	10,185	5,938	724	3,467
	<hr/>	<hr/>	<hr/>	<hr/>
Total Commissioning Income	585,015	624,676	567,724	625,260
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Government & Local Authorities Funding of £54,718 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

Dhek Bhal

Strategic Report for the Year Ended 31 March 2023

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

Government Adult Social Care Discharge Fund to support the discharge of patients from hospital to the most appropriate location for their ongoing care.

Total other Dhek Bhal Revenue income of £59,106 includes:

	£
Bristol City Council CEO Part Salary	16,768
Cafe Sales	3,578
Funds Raised for Various Activities	38,760

A surplus is reported for the year ended 31 March 2023 in the amount of £45,823 (2022 - £35,796).

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 and signed on its behalf by:

20/11/2023


.....
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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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 proper accounting records that can 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.

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

Approved by the trustees of the charity on 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 2023, which comprise the Statement of Financial Activities, Balance Sheet, 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 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 matter 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 charity 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 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.

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.

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

20 November 2023

Dhek Bhal

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	14,500	44,637	59,137
Charitable activities	4	588,593	-	588,593
Other income		40,249	-	40,249
Total income		<u>643,342</u>	<u>44,637</u>	<u>687,979</u>
Expenditure on:				
Raising funds	5	(12,589)	-	(12,589)
Charitable activities	6	<u>(600,929)</u>	<u>(28,638)</u>	<u>(629,567)</u>
Total expenditure		<u>(613,518)</u>	<u>(28,638)</u>	<u>(642,156)</u>
Net income		<u>29,824</u>	<u>15,999</u>	<u>45,823</u>
Net movement in funds		29,824	15,999	45,823
Reconciliation of funds				
Total funds brought forward		<u>377,499</u>	<u>(4,988)</u>	<u>372,511</u>
Total funds carried forward	16	<u><u>407,323</u></u>	<u><u>11,011</u></u>	<u><u>418,334</u></u>

The notes on pages 25 to 35 form an integral part of these financial statements.

Dhek Bhal

Statement of Financial Activities for the Year Ended 31 March 2023 (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		<u>72,910</u>	-	<u>72,910</u>
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	<u>(613,465)</u>	<u>(28,410)</u>	<u>(641,875)</u>
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	16	<u><u>377,499</u></u>	<u><u>(4,988)</u></u>	<u><u>372,511</u></u>

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

The funds breakdown for 2022 is shown in note 16.

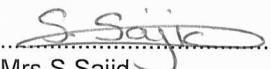
Dhek Bhal

(Registration number: 03472146) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	2,730	-
Current assets			
Debtors	13	9,725	20,672
Cash at bank and in hand	14	<u>464,728</u>	<u>442,655</u>
		474,453	463,327
Creditors: Amounts falling due within one year	15	<u>(58,849)</u>	<u>(90,816)</u>
Net current assets		<u>415,604</u>	<u>372,511</u>
Net assets		<u>418,334</u>	<u>372,511</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		11,011	(4,988)
Unrestricted income funds			
Unrestricted funds		<u>407,323</u>	<u>377,499</u>
Total funds	16	<u>418,334</u>	<u>372,511</u>

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

The financial statements on pages 22 to 35 were approved by the trustees, and authorised for issue on 20/04/2023 and signed on their behalf by:


.....
Mrs S Sajid
Trustee

The notes on pages 25 to 35 form an integral part of these financial statements.

Dhek Bhal

Notes to the Financial Statements for the Year Ended 31 March 2023

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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 2023

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 2023

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 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 2023

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 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 2023

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 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	44,637	44,637
Grants, including capital grants;			
Government grants	14,500	-	14,500
Total for 2023	<u>14,500</u>	<u>44,637</u>	<u>59,137</u>
Total for 2022	<u>-</u>	<u>36,790</u>	<u>36,790</u>

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
	588,593	588,593
Total for 2023	<u>588,593</u>	<u>588,593</u>
Total for 2022	<u>629,348</u>	<u>629,348</u>

Dhek Bhal

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Marketing and publicity		2,364	-	2,364
Other direct costs of generating voluntary income		10,225	-	10,225
Total for 2023		<u>12,589</u>	<u>-</u>	<u>12,589</u>
Total for 2022		<u>12,591</u>	<u>48,786</u>	<u>61,377</u>

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs		436,721	150	436,871
Allocated support costs	7	86,887	16,780	103,667
Governance costs	7	7,132	-	7,132
Total for 2023		<u>530,740</u>	<u>16,930</u>	<u>547,670</u>
Total for 2022		<u>561,523</u>	<u>20,007</u>	<u>581,530</u>

In addition to the expenditure analysed above, there are also governance costs of £7,132 (2022 - £14,728) 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 2023

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Audit fees			
Audit of the financial statements	6,033	-	6,033
Legal fees	3,729	-	3,729
Depreciation, amortisation and other similar costs	161	-	161
Other governance costs	(2,791)	-	(2,791)
Total for 2023	<u>7,132</u>	<u>-</u>	<u>7,132</u>
Total for 2022	<u>11,651</u>	<u>3,077</u>	<u>14,728</u>

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Audit fees	6,033	4,750
Depreciation of fixed assets	<u>161</u>	<u>4,106</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	413,145	407,522
Other staff costs	<u>23,726</u>	<u>21,500</u>
	<u>436,871</u>	<u>429,022</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

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Notes to the Financial Statements for the Year Ended 31 March 2023

	2023 No	2022 No
Staff	<u>53</u>	<u>51</u>

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

11 Taxation

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

12 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022	45,279	39,320	84,599
Additions	<u>2,891</u>	<u>-</u>	<u>2,891</u>
At 31 March 2023	<u>48,170</u>	<u>39,320</u>	<u>87,490</u>
Depreciation			
At 1 April 2022	45,279	39,320	84,599
Charge for the year	<u>161</u>	<u>-</u>	<u>161</u>
At 31 March 2023	<u>45,440</u>	<u>39,320</u>	<u>84,760</u>
Net book value			
At 31 March 2023	<u>2,730</u>	<u>-</u>	<u>2,730</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>

13 Debtors

	2023 £	2022 £
Trade debtors	8,747	17,233
Prepayments	<u>978</u>	<u>3,439</u>
	<u>9,725</u>	<u>20,672</u>

14 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>464,728</u>	<u>442,655</u>

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Notes to the Financial Statements for the Year Ended 31 March 2023

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	25,496	43,771
Other taxation and social security	4,609	6,929
Accruals	28,744	40,116
	<u>58,849</u>	<u>90,816</u>

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	377,499	643,342	(613,518)	407,323
Restricted funds	<u>(4,988)</u>	<u>44,637</u>	<u>(28,638)</u>	<u>11,011</u>
Total funds	<u>372,511</u>	<u>687,979</u>	<u>(642,156)</u>	<u>418,334</u>
	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	<u>35,418</u>	<u>(11,996)</u>	<u>(28,410)</u>	<u>(4,988)</u>
Total funds	<u>336,715</u>	<u>690,262</u>	<u>(654,466)</u>	<u>372,511</u>

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	2,730	2,730
Current assets	474,453	474,453
Current liabilities	<u>(58,849)</u>	<u>(58,849)</u>
Total net assets	<u>418,334</u>	<u>418,334</u>

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Notes to the Financial Statements for the Year Ended 31 March 2023

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

18 Analysis of net funds

	At 1 April 2022 £	At 31 March 2023 £
Cash at bank and in hand	<u>442,655</u>	<u>442,655</u>
Net debt	<u>442,655</u>	<u>442,655</u>

	At 1 April 2021 £	At 31 March 2022 £
Cash at bank and in hand	<u>387,070</u>	<u>387,070</u>
Net debt	<u>387,070</u>	<u>387,070</u>