

Dhek Bhal

Strategic Report for the Year Ended 31 March 2024

"I enjoy all the services especially the food. This is a good service for us men. I find it difficult to do tasks now that I am getting older and would like to speak to social workers. They are hard to get hold of but Dhek Bhal support me."

"I have been here for the last twenty years. I had joined on a family membership. When I learned more, I became a member and a trustee. I wanted to contribute more. I was involved in the successful establishment of the men's project and now, I am serving Dhek Bhal as a chairperson. Working with Dhek Bhal gives me incentives to be active, live a healthy lifestyle and gracefully age. The health workshops that are organised by Dhek Bhal are directly beneficial to me and some of my medical problems such as stroke and insomnia. Dining together provides us with an opportunity to talk, share pleasantries and partake in a nutritious healthy activity. We bond together."

"I have been coming here for ten to twelve years now. I am satisfied with the service. I had a stroke, so I find it difficult to operate one side of my body. I exercise alongside others here once every week. I find it helpful. The food is good and I have no complaints with the homecare."

"I have been here for eight years now. I have lots of friends. I enjoy playing cards and exercising. There are no problems. I want to keep my mind and body active and these exercises help me!"

Feedback from service users Domiciliary Care Services.

"Dhek Bhal services for the elderly and infirm is exceptional. They have trained staff who speak different languages and dialects and this gives me and my brother peace of mind knowing that our mother is well looked after culturally."

"Every time I call the office to speak about changes to visit times due to hospital appointments, the admin would respond in a friendly and supportive manner. I have been a service user for just over 12 years with Dhek Bhal and don't know what I will do without them."

"They listen to my small complaints and act on it immediately. The care staff team visiting me from the carers, the office staff and Managers have always been polite and supportive. Due to my depression and anxiety from dementia, I am not easy to please as I cannot control my emotions. The care staff visiting me would share their knowledge of dementia with me and explain about the condition in a very caring manner. I am in their safe hands especially when I need to get out of the house for shopping or for banking tasks."

"...All the care workers that visit my mum are excellent and always go out of their way to make her feel relax and cared."

"We as a family have been fortunate to get a good service for my mother-in-law who is in her 90's very frail and confused. All the carers visiting respect her dignity when providing personal care and treat her for utmost respect."

"I am really happy with the care provided from the outset. The Registered manager is always available on the phone or to visit at my request and explained clearly in detail about how to make a referral for increased hours or referral for my mother increased needs."

"The Managers are responsive to any change to visits we need for our appointments and accommodate us always and this is reciprocal. We are ever so grateful for all the support provided by Zehra and her team and cannot thank them enough."

"The office staff are very patient when I call the office several times to check which carer is visiting me as I often get confused. These calls offered me an opportunity to speak to the managers who often with humour cheer me up. Thank you to everyone in Dhek Bhal."

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Strategic Report for the Year Ended 31 March 2024

"I am extremely satisfied with the Dhek Bhal service. Their team has demonstrated exceptional professionalism and care in all aspects of their work. Whether it's managing day-to-day tasks or ensuring the well-being of my mother-in-law, they have gone above and beyond to provide reliable and compassionate service. They are always punctual, attentive to detail, and genuinely concerned about making life easier for me. Their dedication to high-quality service is truly commendable. They have provided me 3 nights of care as well as day time care. I can't thank them enough as it's made my life so much easier. On these 3 nights I can sleep undisturbed and worry free. I highly recommend Dhek Bhal to anyone looking for trustworthy and comprehensive care and maintenance services."

"I am incredibly grateful for the support Dhek Bhal has given me and for providing me with very good carers. They have made the entire process smooth and stress-free, ensuring that I was and still am matched with compassionate, reliable, and well-trained carers. The team is always responsive to my needs and they take the time to understand the specific requirements that I need. Their commitment to delivering excellent care and providing peace of mind is truly remarkable. I highly recommend Dhek Bhal for anyone seeking dependable and caring assistance."

"It's really important for our family that our mum has care workers who understand her culture and background as well as being able to communicate multi-lingually with her. As my mum's lead carer I have found Dhek Bhal management team very responsive to any concerns raised, if necessary the service manager and even the CEO visits mum to talk through any issues, it's very helpful that I can contact Dhek Bhal management at any time and get a swift response."

"Mum, has been going to the day centre for many many years and also uses their services for her care at home. I, as her son & carer feel very confident that mum is under such a friendly a family like organisation where she feels comfortable to have her care & her needs and personal care."

She says they are like my extended family who I allow in my flat without any hesitation. She feels completely safe with her carers and they understand her needs as at this advance age mum is slow but excellent understanding by the carers in preparation of her meals as per her requirements. All respect is provided culturally & religiously. I don't think we had waking nights last year it will be the first time this year. They used to open fast at home and then they would come and do the evening shifts."

"The care worker is wonderful and goes above and beyond to help my mum. As a result, we know for sure she is one of mum's favourite carers!"

We know mum can be quite difficult at times, however the carer has handled difficult situations calmly, with patience and used calming techniques to ensure my mum doesn't panic. Nor does she get angry. The carer is very diligent and alert – letting us know if there any changes in mum's health. Dhek Bhal services and staff are amazing, living by the name in support of vulnerable people so rewarding & appreciate the good work - keep it up."

"I greatly appreciated the enjoyable trips Dhek Bhal organised. These trips bring all ages and cultures together. We all have a lot of fun together, making some great memories, which will be cherished forever. It is lovely to see the interaction with all age groups and the different cultures."

Last year both me and my husband joined the trip to Birmingham markets in December, which we had not experienced before. It helped both of us as we felt really relaxed pampered and an escape from my daily chores. We both came back from the week really refreshed which has helped our mental wellbeing. Thanks Dhek Bhal you guys are wonderful."

Dhek Bhal

Strategic Report for the Year Ended 31 March 2024

"My mum loved going on the Dhek Bhal trips, as she loved being around the other ladies and chatting and laughing with them. We went together on the Southend on Sea trip and really enjoyed it. Whilst there, the organised day trips always included a lot of chatting and laughter with the other ladies. Although I was still in my caring role it took the pressure off me a bit as I had help from the other ladies with pushing the wheelchair and they chatted with my mum a lot. My mum and I have had lots of shopping trips to Birmingham as well with Dhek Bhal, where even the coach travel up with the group is something to look forward to. Once there as well as some shopping we were able to have nice food together and also enjoy chai and chat throughout the day with the other ladies, which my mum absolutely loved as at home, mostly my mum has only me for company."

Dhek Bhal

Strategic Report for the Year Ended 31 March 2024

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 2024 is £691,375.

Total income recorded in the accounts for the year ended 31 March 2023 was £687,979.

Total Commissioning Income from Domiciliary Care, Sitting Service, Elderly Day Care for Elderly Men and Elderly Women for 2023/2024 was £643,067 (representing 93.17%) of Dhek Bhal's total revenue income as compared to the previous year's commissioning income of £585,015 (84.52%) of the Revenue Income. The increase in the commissioning income of £58,052 is due mainly to price increases to Homecare and Day Centre services. This is shown below.

Below is the breakdown comparison of the commissioning income:

	2023/24	2022/23	2021/22	2020/21
	£	£	£	£
Domiciliary Care	471,597	433,914	484,756	493,445
South Gloucestershire	75,521	66,671	57,762	39,491
Sitting Service-Bristol	33,136	23,144	29,538	31,656
Elderly Women's Day Care	64,322	51,101	2,408	2,408
Elderly Men's Day Care	12,291	10,185	5,938	724
Total Commissioning Income	643,067	585,015	624,676	567,724

Total other Dhek Bhal Revenue income within donations and legacies and other income of £47,934 includes:

	£
Bristol City Council CEO Part Salary	16,780
Cafe Sales	4,368
Bank Interest	5,458
Funds Raised for Various Activities	21,328

A net surplus of £9,056 is recorded for the year ended 31 March 2024 (2023: £45,823)

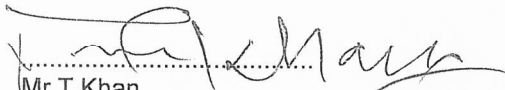
Dhek Bhal

Strategic Report for the Year Ended 31 March 2024

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 15/11/24 and signed on its behalf by:


Mr T Khan
Chairman and trustee

Dhek Bhal

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Dhek Bhal for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with 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".

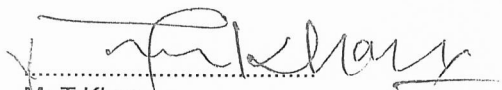
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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 5/11/24 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 2024, 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 2024 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 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 20), 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.

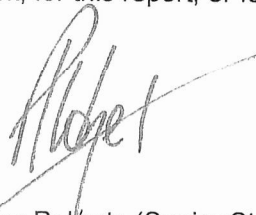
Our audit procedures in relation to fraud included but were not limited to:

- 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

5 November 2024

Dhek Bhal

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	-	37,555	37,555
Charitable activities	4	647,435	-	647,435
Other income		6,385	-	6,385
Total income		<u>653,820</u>	<u>37,555</u>	<u>691,375</u>
Expenditure on:				
Raising funds	5	(13,229)	-	(13,229)
Charitable activities	6	(630,429)	(38,661)	(669,090)
Total expenditure		<u>(643,658)</u>	<u>(38,661)</u>	<u>(682,319)</u>
Net income/(expenditure)		<u>10,162</u>	<u>(1,106)</u>	<u>9,056</u>
Net movement in funds		10,162	(1,106)	9,056
Reconciliation of funds				
Total funds brought forward		<u>407,323</u>	<u>11,011</u>	<u>418,334</u>
Total funds carried forward	16	<u><u>417,485</u></u>	<u><u>9,905</u></u>	<u><u>427,390</u></u>

The notes on pages 28 to 37 form an integral part of these financial statements.

Dhek Bhal

Statement of Financial Activities for the Year Ended 31 March 2024 (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	(600,929)	(28,638)	(629,567)
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>

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

The funds breakdown for 2023 is shown in note 16.

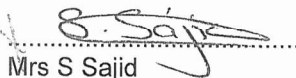
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Dhek Bhal

(Registration number: 03472146) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	2,731	2,730
Current assets			
Debtors	13	35,294	9,725
Cash at bank and in hand	14	465,737	464,728
		<u>501,031</u>	<u>474,453</u>
Creditors: Amounts falling due within one year	15	<u>(76,372)</u>	<u>(58,849)</u>
Net current assets		<u>424,659</u>	<u>415,604</u>
Net assets		<u>427,390</u>	<u>418,334</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		9,905	11,011
Unrestricted income funds			
Unrestricted funds		<u>417,485</u>	<u>407,323</u>
Total funds	16	<u>427,390</u>	<u>418,334</u>

The financial statements on pages 24 to 37 were approved by the trustees, and authorised for issue on 5/11/24 and signed on their behalf by:


Mrs S Sajid
Trustee

The notes on pages 28 to 37 form an integral part of these financial statements.

Dhek Bhal

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		9,056	45,823
Adjustments to cash flows from non-cash items			
Depreciation	5	<u>1,145</u>	<u>161</u>
		10,201	45,984
Working capital adjustments			
(Increase)/decrease in debtors	13	(25,569)	10,947
Increase/(decrease) in creditors	15	<u>17,523</u>	<u>(31,967)</u>
Net cash flows from operating activities		2,155	24,964
Cash flows from investing activities			
Purchase of tangible fixed assets	12	<u>(1,146)</u>	<u>(2,891)</u>
Net increase in cash and cash equivalents		1,009	22,073
Cash and cash equivalents at 1 April		<u>464,728</u>	<u>442,655</u>
Cash and cash equivalents at 31 March		<u><u>465,737</u></u>	<u><u>464,728</u></u>

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

The notes on pages 28 to 37 form an integral part of these financial statements.

Dhek Bhal

Notes to the Financial Statements for the Year Ended 31 March 2024

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 2024

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.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

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.

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.

Dhek Bhal

Notes to the Financial Statements for the Year Ended 31 March 2024

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

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.

Dhek Bhal

Notes to the Financial Statements for the Year Ended 31 March 2024

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.

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.

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Notes to the Financial Statements for the Year Ended 31 March 2024

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.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	16,780	16,780
Other income from donations and legacies	-	20,775	20,775
Total for 2024	<u>-</u>	<u>37,555</u>	<u>37,555</u>
Total for 2023	<u>14,500</u>	<u>44,637</u>	<u>59,137</u>

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
	647,435	647,435
Total for 2024	<u>647,435</u>	<u>647,435</u>
Total for 2023	<u>588,593</u>	<u>588,593</u>

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Notes to the Financial Statements for the Year Ended 31 March 2024

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Marketing and publicity		3,004	3,004
Total for 2024		3,004	3,004
Total for 2023		2,364	2,364

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs		549,712	16,780	566,492
Allocated support costs	7	1,776	-	1,776
Governance costs	7	51,184	-	51,184
Total for 2024		602,672	16,780	619,452
Total for 2023		560,990	16,930	577,920

In addition to the expenditure analysed above, there are also governance costs of £51,184 (2023 - £37,382) 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 2024

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Audit of the financial statements	6,289	6,289
Legal fees	2,491	2,491
Depreciation, amortisation and other similar costs	1,145	1,145
Other governance costs	41,259	41,259
Total for 2024	51,184	51,184
Total for 2023	37,382	37,382

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Audit fees	6,289	6,033
Depreciation of fixed assets	1,145	161

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:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	549,115	525,354
Other staff costs	27,602	24,753
	576,717	550,107

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Notes to the Financial Statements for the Year Ended 31 March 2024

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:

	2024 No	2023 No
Staff	49	53

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 2023	48,170	39,320	87,490
Additions	1,146	-	1,146
At 31 March 2024	49,316	39,320	88,636
Depreciation			
At 1 April 2023	45,440	39,320	84,760
Charge for the year	1,145	-	1,145
At 31 March 2024	46,585	39,320	85,905
Net book value			
At 31 March 2024	2,731	-	2,731
At 31 March 2023	2,730	-	2,730

13 Debtors

	2024 £	2023 £
Trade debtors	9,463	8,747
Prepayments	25,831	978
	35,294	9,725

14 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	465,737	464,728

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Notes to the Financial Statements for the Year Ended 31 March 2024

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	31,783	25,496
Other taxation and social security	6,105	4,609
Accruals	38,484	28,744
	76,372	58,849

16 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	407,323	653,820	(643,658)	417,485
Restricted funds	11,011	37,555	(38,661)	9,905
Total funds	418,334	691,375	(682,319)	427,390
	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	(4,988)	44,637	(28,638)	11,011
Total funds	372,511	687,979	(642,156)	418,334

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	2,731	2,731
Current assets	501,031	501,031
Current liabilities	(76,372)	(76,372)
Total net assets	427,390	427,390

Dhek Bhal

Notes to the Financial Statements for the Year Ended 31 March 2024

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

18 Analysis of net funds

	At 1 April 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	464,728	1,009	465,737
Net debt	464,728	1,009	465,737

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	442,655	22,073	464,728
Net debt	442,655	22,073	464,728

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Statement of Financial Activities by fund for the Year Ended 31 March 2024

Unrestricted Funds

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	-	14,500
Charitable activities	647,435	588,593
Other income	<u>6,385</u>	<u>40,249</u>
Total income	<u>653,820</u>	<u>643,342</u>
Expenditure on:		
Raising funds	(13,229)	(12,589)
Charitable activities	<u>(630,429)</u>	<u>(600,929)</u>
Total expenditure	<u>(643,658)</u>	<u>(613,518)</u>
Net income	<u>10,162</u>	<u>29,824</u>
Net movement in funds	10,162	29,824
Reconciliation of funds		
Total funds brought forward	<u>407,323</u>	<u>377,499</u>
Total funds carried forward	<u><u>417,485</u></u>	<u><u>407,323</u></u>

Dhek Bhal

Statement of Financial Activities by fund for the Year Ended 31 March 2024

Restricted Funds

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	<u>37,555</u>	<u>44,637</u>
Total income	<u>37,555</u>	<u>44,637</u>
Expenditure on:		
Charitable activities	<u>(38,661)</u>	<u>(28,638)</u>
Total expenditure	<u>(38,661)</u>	<u>(28,638)</u>
Net (expenditure)/income	<u>(1,106)</u>	<u>15,999</u>
Net movement in funds	(1,106)	15,999
Reconciliation of funds		
Total funds brought forward	<u>11,011</u>	<u>(4,988)</u>
Total funds carried forward	<u>9,905</u>	<u>11,011</u>

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Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	37,555	59,137
Charitable activities (analysed below)	647,435	588,593
Other income (analysed below)	6,385	40,249
Total income	<u>691,375</u>	<u>687,979</u>
Expenditure on:		
Raising funds (analysed below)	(13,229)	(12,589)
Charitable activities (analysed below)	<u>(669,090)</u>	<u>(629,567)</u>
Total expenditure	<u>(682,319)</u>	<u>(642,156)</u>
Net income	<u>9,056</u>	<u>45,823</u>
Net movement in funds	9,056	45,823
Reconciliation of funds		
Total funds brought forward	<u>418,334</u>	<u>372,511</u>
Total funds carried forward	<u><u>427,390</u></u>	<u><u>418,334</u></u>