

THE PAKHAR FOUNDATION

England & Wales · Charity number 1091409

Details

Status Registered

Legal form Other

Registered 2002-03-26

Register [View on the Charity Commission register](#)

Contact

Address Morley House
36 Acreman Street
Sherborne
DT9 3NX

Phone 01935817577

Activities

Objects: THE TRUSTEES SHALL HOLD THE TRUST FUND AND ITS INCOME UPON TRUST TO APPLY THEM IN INDIA AND ELSEWHERE AT THE TRUSTEES' DISCRETION FOR SUCH CHARITABLE PURPOSES AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION THINK FIT (THE "OBJECTS")

Activities: The trustees hold the trust fund and its income on trust to apply them in India and elsewhere at the trustees discretion for such charitable purposes as the trustees in their discretion think fit.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- India

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£475,086	£388,067	-	-
2024-04-05	£478,843	£396,476	-	-
2023-04-05	£340,282	£432,645	-	-
2022-04-05	£312,932	£388,676	-	-
2021-04-05	£262,500	£660,114	-	-

Trustees

Name	Role	Appointed
Alastair James Alderton		2024-10-08
Anna Mundeep Singh		2016-08-24
Kuljit Kaur Singh		2023-11-22
Rachael Lisa Wood		2016-08-24
Richard Prem Singh		2019-11-20
Sarah Cook		2016-08-24
Tom Tar Singh		

THE PAKHAR FOUNDATION

England & Wales - Charity number 1091409

Accounts

**THE PAKHAR FOUNDATION
UNAUDITED TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

REGISTERED CHARITY NO: 1091409

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

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THE PAKHAR FOUNDATION
REGISTERED CHARITY NO. 1091409
REFERENCE AND ADMINISTRATION INFORMATION

Trustees

T T Singh
K K Singh
S L Singh (resigned April 2024)
A M Singh
R L Wood
R P Singh
S J Cook
A J Alderton (appointed October 2024)

Charity Correspondents

Miss S J Cook
Morley House
36 Acreman Street
Sherborne
Dorset
DT9 3NX

PROFESSIONAL ADVISORS

Bankers

Barclays Bank Plc
Barclays Private Bank
2 Victoria Street
Westminster
London
SW1H 0ND

Independent Examiner

A C Mole LLP
Chartered Accountants
Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2025

The Trustees present their report and financial statements for the year ended 5 April 2025.

The reference and administration information set out on page 1 forms part of this report.

Structure, governance and management

Constitution

The Pakhar Foundation was constituted by Trust Deed on 25 February 2002 as amended 28 April 2015. It was registered with the Charity Commission on 26 March 2002, registered charity number 1091409.

Recruitment, appointment and training of Trustees

In selecting persons to be appointed as trustees, the Trustees take into account the benefits of appointing that person and the contribution that they can make to the Charity.

There shall be at least two trustees. The statutory power to appoint new trustees shall be exercisable.

Training and educational courses are identified by the Trustees and attended as appropriate. Publications with news and updates are also received and distributed.

Risks

During the year the Trustees undertook a thorough assessment of the major risks to which the Charity is exposed.

Procedures and strategies were implemented to minimise these risks where not already in place. The key risks identified are external and relate to how the financial climate affects charitable giving and the security of the Charity's assets.

The Trustees continue to mitigate against these risks through regular meetings with their external consultants of more than 10 years, iPartner India to review the Charity's activities and strategies. The Trustees have also utilised the consultancy services of Giving Evidence to evaluate, review and monitor the direct donations made to ARK India (Peepul) and Project ECHO (Pallium India Trust). The Trustees also utilise the expertise of its external investment and banking advisors in order to safeguard the Charity's assets and consider alternative options. The Trustees have a policy of seeking external legal advice for matters of a legal nature.

Controls and procedures are regularly reviewed by the Trustees and updated as necessary. This includes protecting against fraud through approval procedures for all payments and receipts and ensuring rigorous controls on bank accounts through appropriate signatory mandates.

Objectives and activities

Objectives

The Trustees shall hold the trust fund and its income upon trust to apply them in India and elsewhere for such charitable purposes as the Trustees in their absolute discretion deem fit.

The mission statement of the Charity is "To support charitable projects, largely in India, mainly focused on health and education".

Achievements and performance

The Charity received £456,250 in donations and associated Gift Aid during the year (2024: £462,810).

The Charity receives donations from private sources and grants are awarded to individuals and institutions in furtherance of the Charity's charitable objects and taking due consideration of the Charity Commission published guidance on the operation of Public Benefit requirements. This includes small and medium-sized grants to India based institutions, in the field of education and health. Potential recipients of grants are assessed on a number of criteria in key areas and a scorecard approach is used to measure them. These areas are impact, scalability, sustainability, governance and innovation. These are identified by a consultant who then presents them to the Trustees who consider the level of grants to be made. During the year donations were made by The Pakhar Foundation for the benefit of these chosen recipients as detailed in this report. Regular reports were received, and discussions conducted between the Trustees, consultant and recipients to monitor and assess the effectiveness of the grants.

PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2025

The grants awarded have helped achieve the following:

Udayan Care – Since 2017, The Pakhar Foundation has supported 1,233 Shalinis. 80% of these girls are now employed and contributing significantly to their families income. 20% of them have entered professions such as engineering, chartered accountancy, teaching and medicine. Employability workshops continue to run, with the aim of raising awareness amongst the female participants about managing workplace bias. Issues such as sexual harassment and workplace protection laws are covered. Each Shalini must complete 50 hours of social work per year, reinforcing the importance of giving back to society.

JamGhat Shelter Homes – Since 2009, Aanchal and Aman shelter homes have provided education, nutrition, health care and vocational support for homeless girls and boys. Due to various challenges faced in recent years, Aman Home closed in August 2024 and Aanchal Home is closing in April 2025. Regulation changes restrict children's movement, which Jamghat believes hampers their holistic development. This also led to frustration and more conflicts among the children. The lack of clarity on compliance requirements, by many Child Welfare Committee officials, led to frequent changes of instructions and placing constant pressure on Jamghat to meet evolving standards. This led to a significant increase in running costs. 9 of the 14 children staying at Aman Home were transferred to government run institutions and 5 were reunited with their families. The Jamghat team regularly follow up with all of the children and provide support as needed. Jamghat continues its work through The Sadak outreach project to build a sturdy support system to keep children in school and reconnect with those who have become absent. It is believed that the Sadak Project offers a more sustainable, long-term impact by working directly with street children, ensuring school attendance, connecting them with government schemes and empowering parents to protect the rights of the children while ensuring the family unit is kept intact.

Pardada Pardadi Education Society (PPES) – PPES continues to support girls from very poor families who are under continued, increased pressure to leave education and either marry or work to supplement the family income. The partnership with schools as part of the consortium Girls Day School Trust (GDST) in the UK has continued. During the year, online exchange sessions were held with schools in Oxford, Sheffield and Putney. One of the challenges facing the girls is that, after graduation, they are earning basic incomes. To enable them to reach their potential to earn higher salaries, they need to improve their communication and presentation skills. PPES plan to pilot English-medium classrooms and engage corporate partners to build these skills. The girls attending PPES continue to compete in sports at district and national level. PPES was named one of the Top 20 NGOs of the Year 2024, by the Indian Social Impact Awards. It has also been ranked 3rd in India and 1st in both Uttar Pradesh and Bulandshahr in the Philanthropic Schools category of the Indian School ranking 2024-25.

CECOEDECON (Rakshan) – There continues to be increasing pressure on girls, by their parents, to enter into sex work. More girls are speaking up about their families forcing them into sex work and seeking help and protection from both the Rakshan team and police. This is seen as a major threat by local well entrenched patriarchy and the Rakshan team and the girls themselves face constant and renewed threats and challenges. Despite these challenges Rakshan continues its work. A total 9,843 youth, women, men and children have benefited from funding provided by The Pakhar Foundation since inception in 2019. More than 67,000 community members have benefited from various activities run by Rakshan including; 5,242 kitchen gardens have been developed, 46 vegetable farms have been supported, 24 Children's Parliaments have been established to raise awareness about child's rights, Youth groups have been formed to address local issues, 340 Village Level Child Protection Committee members have been trained in their roles and responsibilities for child protection, 124 women have been empowered through stitching and embroidery and increased their annual earnings, over 100 women & youth have been trained in marketing and entrepreneurship and 1,158 youth have received Rajasthan State certified computer training to enhance their career opportunities.

Azad Foundation – Following the success of the visit in 2024, a further 7 female HGV drivers have been selected to visited Baton Transport in Hungary. This opens avenues for female drivers to earn an income outside India.

Prerana (anti-human trafficking and providing a safe night shelter for the children of sex workers) – A total of 856 children have been enrolled in the Night Care Centre (NCC), to date and have received education, nutritious meals and counselling support. Health camps have continued and provide eye checkups, anaemia screenings, anaemia re-checks and dental care. Prerana have also supported 50 HIV-positive women whose children attend, or have attended, the NCC by providing monthly ration to enhance nutritional support for their antiretroviral therapy treatment. Support is provided to mothers who have left the sex trade, by way of three-monthly follow up meetings and monthly phone calls to support the child's health and well-being. Through Prerana's initiatives, 43 women sex workers have started small businesses, and 13 women have launched home-based beauty parlours. Prerana's work on human trafficking and commercial sexual exploitation was published in IDR, Indian Development Review, a renowned online portal covering work of NGO's.

**PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2025**

Society for Participatory Integrated Development (SPID) – The SPID Centre, established in 1991, was a pioneering initiative to support children group up in the world's second largest red-light district. The area is home to over 95 brothels and approximately 4,000 sex workers. The SPID Centre provides a haven for over 100 children of sex workers who previously faced grave risks in high-threat environments. Leadership, responsibility, decision-making and critical and creative skills are taught through games and competitions, which are integrated into their daily activities. Individual and group counselling is provided to all children and adolescents. Weekly visits are conducted to motivate mothers to keep their children in SPID homes, providing a safe environment that protects children from generational cycles of commercial sexual exploitation.

ARK India (Peepul) – The grant awarded by the Pakhar Foundation has helped Peepul to continue to improve educational standards in Madhya Pradesh. This is achieved through the CM Rise flagship program that involves creating manuals for schools on training and school management and working with schools on recruitment, training, mentoring, and coaching of teachers and school leaders. Phase two of the CM Rise program is now underway.

Project ECHO (Pallium India Trust) – Project ECHO provides specialist healthcare centres which provide online teaching on their topic of expertise. Of the estimated 10 million people in serious health related suffering in India, less than 4% have access to palliative care. Funds awarded by the Pakhar Foundation have been routed to Trivandrum Institute of Palliative Sciences which focuses on providing courses on palliative care. The Trivandrum clinical centre has benefited 27,064 patients, with 7 care teams operating 6 days a week. The impact of the program has exceeded expectations. More Doctors have been trained than anticipated, and therefore more patients have been affected.

Material Grants to Institutions:

	2025 £	2024 £
Donations under iPartner:		
Udayan Care	55,272	51,814
SPID	19,080	-
JamGhat	46,737	52,789
PPES	56,151	67,146
CECOEDECON (Rakshan)	48,858	48,453
Azad Foundation	33,280	37,005
Prerana	23,290	20,170
Pakhar Foundation – Direct Donations:		
ARK India (Peepul)	20,000	35,000
Project ECHO (Pallium India Trust)	25,000	25,000
	327,668	337,377
Other institutions	11,980	18,939
Total	339,648	356,316

The grants awarded were to help the beneficiaries achieve the following:

<i>Udayan Care</i>	To provide scholarships and mentoring to talented girls from very poor families in 3 states in India.
<i>SPID</i>	To provide education, nutrition, night shelter, medical and psychological support to children of sex workers in GB Road, New Delhi.
<i>JamGhat</i>	To provide shelter, care and protection for street children of Delhi and livelihood to women from resource poor backgrounds.

**PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2025**

<i>PPES</i>	To provide educational and vocational training to girls in the rural district of Bulandshahr, a patriarchal community.
<i>CECOEDECON (Rakshan)</i>	To provide safe space for children in Malpura Block in Rajasthan's Tonk District, where it is commonplace for tribes to sell young girls into prostitution as soon as they reach puberty. A holistic approach is used to increase educational levels and improve health conditions for girls and boys while also providing rural youth, women and men with alternative livelihood opportunities.
<i>Azad Foundation</i>	The 'Women on wheels' program is the first initiative of its kind in India which trains women between the ages of 18 – 35 to become professional chauffeurs, taxi and HGV drivers. These women are from the slums and other poor backgrounds in various cities.
<i>Prerana</i>	To offer the children of sex workers the opportunity of an alternative life. A life where their rights are protected, choices are created, and dignity is restored. Prerana offers shelter and a safe place to sleep for children of victims of commercial sexual exploitation. As well as night shelter, Prerana offers education, nutrition, medical, psychological and educational support to children born in the red-light district.
<i>ARK India (Peepul)</i>	To transform lives through education.
<i>Project ECHO (Pallium India Trust)</i>	To improve healthcare for rural areas in India. This grant was awarded specifically to extend work in palliative care.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Plans for the future

The Trustees, with the aid of consultants, have reviewed the future grant-making strategy and beneficiaries have been identified.

An appropriate system for monitoring grants has been put in place.

Financial review

Financial results

Total net movement of funds for the year amounting to a surplus of £87,019 (2024: £82,367) have been transferred to the accumulated funds of the Charity.

Reserves

The reserves of the Charity at the period end that are freely available for charitable use amounted to £551,263 (2024: £464,244).

It is the Trustees' policy to apply the reserves in grants. The incidence of grants is uneven, and reserves are therefore held to meet need as it arises.

Grants totalling £107,379 have been distributed from reserves after the year end.

THE PAKHAR FOUNDATION
TRUSTEES' ANNUL REPORT
FOR THE YEAR ENDED 5 APRIL 2025

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



.....
S J Cook

Trustee

Date: 12/12/2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PAKHAR FOUNDATION

I report to the trustees on my examination of the accounts of The Pakhar Foundation (the charity) for the year ended 5th April 2025, which are set out on pages 8 to 13 .

Responsibilities and basis of report

As the charity trustees of the The Pakhar Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sarah Twist

Sarah Twist FCA DChA
A C Mole LLP
Chartered Accountants
Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: *12th December 2025*

THE PAKHAR FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted and Total Funds 2025 £	Unrestricted and Total Funds 2024 £
Income and endowments from:			
Donations and legacies	2	456,250	462,810
Bank interest		772	1,285
Interest on gift aid claim		795	562
Foreign exchange gain		17,269	14,186
Total income		475,086	478,843
Expenditure on:			
Charitable activities	3	388,067	396,476
Total expenditure		388,067	396,476
Net movement in funds		87,019	82,367
Reconciliation of funds:			
Total funds brought forward		464,244	381,877
Total funds carried forward		551,263	464,244

The notes on pages 10 – 13 form part of these financial statements.

THE PAKHAR FOUNDATION
BALANCE SHEET
AS AT 5 APRIL 2025

	Notes	Unrestricted and Total Funds 2025	Unrestricted and Total Funds 2024
		£	£
Current assets			
Debtors	5	195,437	168,793
Cash at bank and in hand		377,023	305,319
		<hr/>	<hr/>
		572,460	474,112
Liabilities			
Creditors: Amounts falling due within one year	6	21,197	9,868
		<hr/>	<hr/>
Net current assets or liabilities		551,263	464,244
		<hr/>	<hr/>
Total net assets or liabilities		551,263	464,244
		<hr/> <hr/>	<hr/> <hr/>
The funds of the charity			
Unrestricted funds		551,263	464,244
		<hr/>	<hr/>
		551,263	464,244
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the board on 12/12/25 and signed on its behalf by:



 S J Cook
 Trustee

The notes on pages 10 – 13 form part of these financial statements.

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

Basis of preparation

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 October 2019) charities SORP (FRS102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in these notes.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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

Fund accounting policy

Unrestricted Funds – The funds are held so that they can be used in accordance with the Charity's objects at the discretion of the Trustees.

Income

Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and any associated income tax reclaimable from H M Revenue & Customs are recognised on a receivable basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement is required and the amount can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Grants payable are payments made to individuals and institutions in furtherance of the Charity's charitable objectives. Grant awards are subject to the recipient fulfilling performance conditions or to support them over a set period. Grants are accrued when the recipient has fulfilled the conditions or over the period of support.

Cash and bank in hand

Cash at bank and in hand comprise of 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.

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies (Continued)

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Financial instruments

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors together with loans to related parties. Debt instruments, such as trade debtors and creditors, are initially measured at transaction price and subsequently measured at amortised cost.

Financial assets are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

Critical Accounting Estimates and Judgements

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees consider that there are no critical accounting estimates and judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

2	<u>Donations and legacies</u>		2025 £	2024 £
	Donations and legacies		365,000	370,310
	Gift Aid receivable		91,250	92,500
			456,250	462,810
			456,250	462,810
3	<u>Charitable activities</u>		2025 £	2024 £
	Charitable grants			
	Direct costs			
	Charitable donations (Detailed in Trustees' Annual Report)		339,648	356,316
	Support costs			
	Consultancy fees		42,501	35,280
	Professional fees		3,713	2,772
	Governance costs		2,205	2,108
			388,067	396,476
			388,067	396,476
	<u>Governance costs</u>			
	Independent examiners remuneration - independent examination		2,160	2,034
	Bank charges		10	40
	Sundry expenses		35	34
			2,205	2,108
			2,205	2,108
4	<u>Staff costs and Trustees' emoluments</u>			

There were no employees throughout the year (2024: None).

None of the Trustees received remuneration for their work as trustees or were reimbursed any expenses by the Charity (2024: £Nil).

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

5 **Debtors**

	2025	2024
	£	£
Gift Aid recoverable	183,750	160,500
Prepayments	11,687	8,293
	195,437	168,793
	195,437	168,793

6 **Creditors – amounts due in less than one year**

	2025	2024
	£	£
Accrued grants payable	19,037	7,804
Accruals	2,160	2,064
	21,197	9,868
	21,197	9,868

7 **Related Party Transactions**

There were no related party transactions during the year (2024: None).

THE PAKHAR FOUNDATION

England & Wales - Charity number 1091409

Accounts

THE PAKHAR FOUNDATION
UNAUDITED TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

REGISTERED CHARITY NO: 1091409

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

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THE PAKHAR FOUNDATION
REGISTERED CHARITY NO. 1091409
REFERENCE AND ADMINISTRATION INFORMATION

Trustees

T T Singh
K K Singh (appointed November 2023)
S L Singh (resigned April 2024)
A M Singh
R L Wood
R P Singh
S Cook
A J Alderton (appointed October 2024)

Charity Correspondents

Miss S Cook
Morley House
36 Acreman Street
Sherborne
Dorset
DT9 3NX

PROFESSIONAL ADVISORS

Bankers

Barclays Bank Plc
Barclays Private Bank
2 Victoria Street
Westminster
London
SW1H 0ND

Independent Examiner

A C Mole LLP
Chartered Accountants
Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

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FOR THE YEAR ENDED 5 APRIL 2024

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Objectives and activities

Objectives

The Trustees shall hold the trust fund and its income upon trust to apply them in India and elsewhere for such charitable purposes as the Trustees in their absolute discretion deem fit.

The mission statement of the Charity is "To support charitable projects, largely in India, mainly focused on health and education".

Achievements and performance

The Charity received £462,810 in donations and associated Gift Aid during the year (2023: £340,000).

The Charity receives donations from private sources and grants are awarded to individuals and institutions in furtherance of the Charity's charitable objects and taking due consideration of the Charity Commission published guidance on the operation of Public Benefit requirements. This includes small and medium-sized grants to India based institutions, in the field of education and health. Potential recipients of grants are assessed on a number of criteria in key areas and a scorecard approach is used to measure them. These areas are impact, scalability, sustainability, governance and innovation. These are identified by a consultant who then presents them to the Trustees who consider the level of grants to be made. During the year donations were made by The Pakhar Foundation for the benefit of these chosen recipients as detailed in this report. Regular reports were received, and discussions conducted between the Trustees, consultant and recipients to monitor and assess the effectiveness of the grants.

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2024

The grants awarded have helped achieve the following:

Udayan Care – The Pakhar Foundation continues to support 230 Shalinis, all of whom have excelled in their 11th standard exams and have progressed to their 12th standard studies. 30 of these girls belong to the Phagwara chapter and each achieved scores in their 11th standard exams that exceeded 70%. 1 is preparing for the Joint Entrance Examination in Engineering, and another is preparing for a nursing course. Employability workshops are run, with the aim of raising awareness amongst the female participants about managing workplace bias. Issues such as sexual harassment and workplace protection laws are covered. Each Shalini must complete 50 hours of social work per year, reinforcing the importance of giving back to society.

JamGhat Shelter Homes – Aanchal and Aman shelter homes provide education, nutrition, health care and vocational support for homeless girls and boys, as well as Aangan, a daycare centre in Old Delhi. The Sadak outreach project builds a sturdy support system to keep children in school and reconnect with those who have become absent. Via the project, Jamghat has reached out to 180 street children and 23 children have enrolled back into school. 4 children have achieved good marks in their 10th board exams and a few children who graduated from Aanchal and Aman have now started working. In the last year, 1 girl and 3 boys have been reunited with their families, following many months of hard work by the organisation.

Pardada Pardadi Education Society (PPES) – Girls from very poor families are under continued, increased pressure to leave education and either marry or work to supplement the family income. In 2023, PPES entered into a partnership with 3 schools that are part of the consortium Girls Day School Trust (GDST), in the UK. This partnership is as a direct result of a suggestion made by the Trustees of The Pakhar Foundation to explore exchange programs with schools in the UK. The girls from PPES and GDST discuss the differences between the education systems, culture and the differences in family structure and way of life amongst other topics. These discussions build the PPES pupils confidence as they converse in English. Of the girls supported by The Pakhar Foundation, 5 play badminton at state and national levels, 5 play cricket at district level and 3 play Kho-Kho (traditional Indian sport) at district level. Pardada Pardadi School ranks 4th in India and 2nd in Bulandshahr in the Philanthropy Schools category.

CECOEDECON (Rakshan) – There continues to be increasing pressure on girls, by their parents, to enter into sex work. More girls are speaking up about their families forcing them into sex work and seeking help and protection from both the Rakshan team and police. This is seen as a major threat by local well entrenched patriarchy and the Rakshan team and the girls themselves face constant and renewed threats and challenges. Despite these challenges Rakshan continues its work, and 1,896 youth, women, men and children benefited from funding provided by The Pakhar Foundation in 2023. Rakshan extended its reach to 9 additional villages in the Uniyara block of Tonk district and plans to extend the intervention to 4 villages in Alwar district in Rajasthan.

Rakshan has also extended its support to the Kanjar and Bedia communities. Both belong to the De-Notified Tribes (DNT), where young girls are also at risk of being forced into intergenerational sex trade practices. A baseline study has been conducted on 9 additional DNT villages and project intervention has commenced.

Rakshan is currently phasing out from 18 non-Nat villages and expanding to more Nat villages, as it is considered that focused intervention is required for the Nat population. The Nat are a nomadic community found in North India.

In the 2023-24 academic year, 19 children were enrolled in boarding institutions and 236 children attended regular schools. A successful 4-day trip to Udaipur was organized for 38 female scholars. 87 children have received support through coaching and tuition classes, in subjects such as Maths, Science and English. 267 youths have been enrolled and supported with regular computer classes for the RSCIT (Rajasthan State Course in Information Technology). 150 children and youth have been assisted in enrolling for the State Open School Examination for the 2023-24 academic year. 720 families have been provided with vegetable seeds to establish kitchen gardens.

One significant challenge is to generate an equivalent income from an alternative source, to replace sex work. To promote alternative livelihood options, Rakshan has introduced a biomass-to-charcoal initiative called BioCharm. This can be used in the production of soaps, deodorants and face wash, amongst other products. Under this project, training sessions have been provided for master trainers.

Azad Foundation – Through active policy engagement with the Delhi Transport Corporation, Azad Foundation has successfully facilitated 30 women to become bus drivers, with another 130 undergoing training. A group of 6 female HGV drivers visited Baton Transport in Hungary and this has opened avenues for female drivers to earn an income outside India. Unfortunately, many women struggle to maintain their presence in the workforce due to the burden of unpaid care work. A series of training sessions and awareness activities have taken place, aimed at addressing the issue of unpaid care work and involving men in caregiving responsibilities. This initiative has reached

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2024

out to more than 1,200 men.

Prerana (anti-human trafficking and providing a safe night shelter for the children of sex workers) – A total of 800 children have been enrolled in the Night Care Centre (NCC), to date. During the year, a health camp was conducted and provided health checkups to 103 children. 250 children across all NCC shelters received education, nutritious meals and counselling support. In 2023, 34 children who were either currently enrolled in the NCC or have previously benefited from the NCC, successfully completed their 10th and 12th standard exams. Prerana has recently released a knowledge training manual called “Jagaran”, which is designed for development sector workers to educate adolescent girls and young women about human trafficking and how to protect themselves from it.

The Indian government has started to insist on birth certificates being produced for school enrolment. This is a particular challenge for children born in small villages and parents have subsequently migrated to Mumbai for work.

ARK India (Peepul) – The grant awarded by the Pakhar Foundation has helped Peepul to continue to improve educational standards in Madhya Pradesh. This is achieved through the CM Rise flagship program that involves creating manuals for schools on training and school management and working with schools on recruitment, training, mentoring, and coaching of teachers and school leaders. The first phase of the CM Rise program finished in March 2024 and 350 schools were developed. In phase two (2024-2027) a further 2,000 schools will be set up.

Project ECHO (Pallium India Trust) – Project ECHO provides specialist healthcare centers which provide online teaching on their topic of expertise. Of the estimated 10 million people in serious health related suffering in India, less than 4% have access to palliative care. Funds awarded by the Pakhar Foundation have been routed to Trivandrum Institute of Palliative Sciences which focuses on providing courses on palliative care. The Trivandrum clinical centre has benefited 24,895 patients. The impact of the program has exceeded expectations. More Doctors have been trained than anticipated, and therefore more patients have been affected. The original estimate was to reach 53,000 patients during a 3-year period, however it is now estimated that it will be in excess of 83,000.

PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2024

Material Grants to Institutions:

	2024	2023
	£	£
Donations under iPartner:		
Udayan Care	51,814	50,407
JamGhat	52,789	67,631
PPES	67,146	51,140
CECOEDECON (Rakshan)	48,453	47,136
Azad Foundation	37,005	43,547
Prerana	20,170	26,244
Pakhar Foundation – Direct Donations:		
ARK India (Peepul)	35,000	35,000
Project ECHO (Pallium India Trust)	25,000	25,000
DEC Pakistan Floods Appeal	-	25,000
	337,377	371,105
Other institutions	18,939	22,503
Total	356,316	393,608

The grants awarded were to help the beneficiaries achieve the following:

<i>Udayan Care</i>	To provide scholarships and mentoring to talented girls from very poor families in 3 states in India.
<i>JamGhat</i>	To provide shelter, care and protection for street children of Delhi and livelihood to women from resource poor backgrounds.
<i>PPES</i>	To provide educational and vocational training to girls in the rural district of Bulandshahr, a patriarchal community.
<i>CECOEDECON (Rakshan)</i>	To provide safe space for children in Malpura Block in Rajasthan's Tonk District, where it is commonplace for tribes to sell young girls into prostitution as soon as they reach puberty. A holistic approach is used to increase educational levels and improve health conditions for girls and boys while also providing rural youth, women and men with alternative livelihood opportunities.
<i>Azad Foundation</i>	The 'Women on wheels' program is the first initiative of its kind in India which trains women between the ages of 18 – 35 to become professional chauffeurs, taxi and HGV drivers. These women are from the slums and other poor backgrounds in various cities.
<i>Prerana</i>	To offer the children of sex workers the opportunity of an alternative life. A life where their rights are protected, choices are created, and dignity is restored. Prerana offers shelter and a safe place to sleep for children of victims of commercial sexual exploitation. As well as night shelter, Prerana offers education, nutrition, medical, psychological and educational support to children born in the red-light district.
<i>ARK India (Peepul)</i>	To transform lives through education.
<i>Project ECHO (Pallium India Trust)</i>	To improve healthcare for rural areas in India. This grant was awarded specifically to extend work in palliative care.

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2024

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Plans for the future

The Trustees, with the aid of consultants, have reviewed the future grant-making strategy and beneficiaries have been identified.

An appropriate system for monitoring grants has been put in place.

Financial review

Financial results

Total net movement of funds for the year amounting to a surplus of £82,367 (2023: £92,363 deficit) have been transferred to the accumulated funds of the Charity.

Reserves

The reserves of the Charity at the period end that are freely available for charitable use amounted to £464,244 (2023: £381,877).

It is the Trustees' policy to apply the reserves in grants. The incidence of grants is uneven, and reserves are therefore held to meet need as it arises.

Grants totaling £44,805 have been distributed from reserves after the year end.

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

S Cook
Trustee

Date 10 December 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF THE PAKHAR FOUNDATION

I report to the Trustees on my examination of the accounts of The Pakhar Foundation (the Charity) for the year ended 5th April 2024, which are set out on pages 9 to 14.

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sarah Twist FCA DChA
A C Mole LLP
Chartered Accountants
Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 10 December 2024

THE PAKHAR FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2024

	Notes	Unrestricted and Total Funds 2024 £	Unrestricted and Total Funds 2023 £
Income and endowments from:			
Donations and legacies	2	462,810	340,000
Bank interest		1,285	201
Interest on gift aid claim		562	81
Foreign exchange gain		14,186	-
Total income		478,843	340,282
Expenditure on:			
Charitable activities	3	396,476	432,645
Total expenditure		396,476	432,645
Net movement in funds		82,367	(92,363)
Reconciliation of funds:			
Total funds brought forward		381,877	474,240
Total funds carried forward		464,244	381,877

THE PAKHAR FOUNDATION
BALANCESHEET
AS AT 5 APRIL 2024

	Notes		Unrestricted and Total Funds 2024	Unrestricted and Total Funds 2023
			£	£
Current assets				
Debtors	5	168,793	75,939	
Cash at bank and in hand		305,319	348,130	
		474,112	424,069	
Liabilities				
Creditors: Amounts falling due within one year	6	9,868	42,192	
		464,244	381,877	
Net current assets or liabilities		464,244	381,877	
Total net assets or liabilities		464,244	381,877	
The funds of the charity				
Unrestricted funds		464,244	381,877	
		464,244	381,877	

Approved by the Trustees on 10 December 2024 and signed on their behalf by:

S Cook
Trustee

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

Basis of preparation

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 October 2019) charities SORP (FRS102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in these notes.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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

Fund accounting policy

Unrestricted Funds – The funds are held so that they can be used in accordance with the Charity's objects at the discretion of the Trustees.

Income

Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and any associated income tax reclaimable from H M Revenue & Customs are recognised on a receivable basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement is required and the amount can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Grants payable are payments made to individuals and institutions in furtherance of the Charity's charitable objectives. Grant awards are subject to the recipient fulfilling performance conditions or to support them over a set period. Grants are accrued when the recipient has fulfilled the conditions or over the period of support.

Cash and bank in hand

Cash at bank and in hand comprise of 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.

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies (Continued)

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Financial instruments

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors together with loans to related parties. Debt instruments, such as trade debtors and creditors, are initially measured at transaction price and subsequently measured at amortised cost.

Financial assets are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

Critical Accounting Estimates and Judgements

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees consider that there are no critical accounting estimates and judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

2 Donations and legacies

	2024	2023
	£	£
Donations and legacies	370,310	272,000
Gift Aid receivable	92,500	68,000
	462,810	340,000
	462,810	340,000

3 Charitable activities

	2024	2023
	£	£
Charitable grants		
Direct costs		
Charitable donations (Detailed in Trustees' Annual Report)	356,316	393,608
Support costs		
Consultancy fees	35,280	33,151
Professional fees	2,772	2,760
Foreign exchange loss	-	1,086
Governance costs	2,108	2,040
	396,476	432,645
	396,476	432,645

Governance costs

Independent examiners remuneration - independent examination	2,034	1,950
Bank charges	40	55
Sundry expenses	34	35
	2,108	2,040
	2,108	2,040

4 Staff costs and Trustees' emoluments

There were no employees throughout the year (2023: None).

None of the Trustees received remuneration for their work as Trustees or were reimbursed any expenses by the Charity (2023: £Nil).

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

5 Debtors

	2024	2023
	£	£
Gift Aid recoverable	160,500	68,000
Prepayments	8,293	7,939
	168,793	75,939
	168,793	75,939

6 Creditors – amounts due in less than one year

	2024	2023
	£	£
Accrued grants payable	7,804	40,242
Accruals	2,064	1,950
	9,868	42,192
	9,868	42,192

7 Related Party Transactions

There were no related party transactions during the year (2023: None).

THE PAKHAR FOUNDATION

England & Wales - Charity number 1091409

Accounts

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

REGISTERED CHARITY NO: 1091409

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

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THE PAKHAR FOUNDATION
REGISTERED CHARITY NO. 1091409
REFERENCE AND ADMINISTRATION INFORMATION

Trustees

T T Singh
S L Singh
A M Singh
R L Wood
R P Singh
S J Cook
K K Singh (appointed November 2023)

Charity Correspondents

Miss S J Cook
Morley House
36 Acreman Street
Sherborne
Dorset
DT9 3NX

PROFESSIONAL ADVISORS

Bankers

Barclays Bank Plc
Barclays Private Bank
One Stanhope Gate
London
W1K 1AF

Independent Examiner

A C Mole Accountants
Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2023

The Trustees present their report and financial statements for the year ended 5 April 2023.

The reference and administration information set out on page 1 forms part of this report.

Structure, governance and management

Constitution

The Pakhar Foundation was constituted by Trust Deed on 25 February 2002 as amended 28 April 2015. It was registered with the Charity Commission on 26 March 2002, registered charity number 1091409.

Recruitment, appointment and training of Trustees

In selecting persons to be appointed as trustees, the Trustees take into account the benefits of appointing that person and the contribution that they can make to the Charity.

There shall be at least two trustees. The statutory power to appoint new trustees shall be exercisable.

Training and educational courses are identified by the Trustees and attended as appropriate. Publications with news and updates are also received and distributed.

Risks

During the year the Trustees undertook a thorough assessment of the major risks to which the Charity is exposed.

Procedures and strategies were implemented to minimise these risks where not already in place. The key risks identified are external and relate to how the financial climate affects charitable giving and the security of the Charity's assets.

The Trustees continue to mitigate against these risks through regular meetings with their external consultants of more than 10 years, iPartner India to review the Charity's activities and strategies. The Trustees have also utilised the consultancy services of Giving Evidence to evaluate, review and monitor the direct donations made to ARK India (Peepul) and Project ECHO (Pallium India Trust). The Trustees also utilise the expertise of its external investment and banking advisors in order to safeguard the Charity's assets and consider alternative options. The Trustees have a policy of seeking external legal advice for matters of a legal nature.

Controls and procedures are regularly reviewed by the Trustees and updated as necessary. This includes protecting against fraud through approval procedures for all payments and receipts and ensuring rigorous controls on bank accounts through appropriate signatory mandates.

Objectives and activities

Objectives

The Trustees shall hold the trust fund and its income upon trust to apply them in India and elsewhere for such charitable purposes as the Trustees in their absolute discretion deem fit.

The mission statement of the Charity is "To support charitable projects, largely in India, mainly focused on health and education".

Achievements and performance

The Charity received £340,000 in donations and associated Gift Aid during the year (2022: £312,500).

The Charity receives donations from private sources and grants are awarded to individuals and institutions in furtherance of the Charity's charitable objects and taking due consideration of the Charity Commission published guidance on the operation of Public Benefit requirements. This includes small and medium-sized grants to India based institutions, in the field of education and health. Potential recipients of grants are assessed on a number of criteria in key areas and a scorecard approach is used to measure them. These areas are impact, scalability, sustainability, governance and innovation. These are identified by a consultant who then presents them to the Trustees who consider the level of grants to be made. During the year donations were made by The Pakhar Foundation for the benefit of these chosen recipients as detailed in this report. Regular reports were received, and discussions conducted between the Trustees, consultant and recipients to monitor and assess the effectiveness of the grants.

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2023

The grants awarded have helped achieve the following:

Udayan Care – The Pakhar Foundation continues to support 280 Shalinis. Google India have collaborated with Udayan Care to train 30 Shalinis for 10 days. After the successful completion of the training, 8 Shalinis were offered permanent employment with Google's partner organisations. As well as focusing on academic excellence, Shalinis are trained in leadership, digital literacy and mental wellness programmes. During the year, support networks were strengthened by alumni and mentor meetings. Ensuring that Shalinis understand the importance of social work activities and contributing to society is an essential component of the Udayan Shalini Fellowship programme. Various activities were conducted during the year to instill these core values. Udayan Care is finding it a challenge to replicate the Udayan Shalini model in rural areas, due to the lack of qualified mentors.

JamGhat Shelter Homes – Aanchal and Aman shelter homes provide education, nutrition, healthcare and vocational support for homeless girls and boys, as well as Aangan, a daycare centre in Old Delhi. Throughout the pandemic Jamghat increased its outreach activities to keep in touch with children unable to visit schools and daycare centre, due to them being closed. However, all activities have now resumed within the schools and daycare centre. Support from the Pakhar Foundation has enabled two smart televisions to be purchased for the shelter homes, with an interactive learning module due to be installed on each of them. This will help the children with coursework and study materials.

Support from the Pakhar Foundation has also helped Jamghat to build standard operating procedures and to strengthen their financial and governance systems. In turn this has helped Jamghat to be accepted for grant funding from the Azim Premji Philanthropic Initiative (APPI). APPI is one of the leading philanthropic organisations in India and will invest in Jamghat for a minimum period of 3 years, funding the launch of a new programme called Sadak Se Apne Ghar Tak (from street to my own home). This partnership is in its second year.

Pardada Pardadi Education Society (PPES) – Girls from very poor families are under continued, increased pressure to leave education and either marry or work to supplement the family income. PPES has helped girls to continue their education by providing access to tablets and smart phones and conducting online classes. School buses have also been equipped with smart TVs, allowing for the buses to be driven into local communities so that girls could attend classes in the buses themselves. Each girl was contacted every day to ensure safety and to prevent dropouts, with home visits conducted if there was no response for three consecutive days.

Funding from the Pakhar Foundation has also helped PPES to encourage and support girls to prepare for engineering and medical exams, through their Education Transformation Programme. Of the 62 girls enrolled in the programme, 12 are funded by the Pakhar Foundation.

CECOEDECON (Rakshan) – Post pandemic, there is increasing pressure on girls, by their parents, to enter into sex work. Girls are speaking up and seeking help and protection from both the Rakshan team and police. This is seen as a major threat by local well entrenched patriarchy. Despite these challenges Rakshan continues its work and 148 children have been saved from entering the sex trade, through education scholarships. 7 safe play spaces have been developed during the year, which will help to increase the enrollment of children. Also during the year, 17 of the 28 functional self-help groups have been connected with an organization called Rajeevika. Rajeevika provides sustainable and effective institutional platforms for the rural poor, enabling them to increase household income. Another achievement in the year is that more than 1,000 families have been supported in setting up horticulture units and kitchen gardens. This has resulted in increased monthly savings and better health and nutrition, especially among women and children.

Azad Foundation – Post pandemic, Azad was forced to close their counter at the International Airport which resulted in heavy financial losses. The transport sector overall was brought to its knees with lockdown protocols and many trainees moved back to their villages unable to cope in the city during the pandemic. Responding to changing market dynamics, Azad introduced two-wheeler training to prepare women to join the E-commerce industry as delivery executives. E-vehicles have also been introduced into the training programme. Azad conducted an evidence review and as a result of that, the Ministry of Transport announced a reduction in the minimum height requirement (from 159cm to 153cm) for women applying to Delhi Transport Corporation and approved government subsidy for free heavy motor vehicle training for women.

Prerana (anti-human trafficking and providing a safe night shelter for the children of sex workers) – 250 children were supported by the night care shelter and Prerana has helped 25 women exit the sex trade by setting up micro business and providing them with financial and entrepreneurship skills to manage the business. Additionally, they have worked with local government authorities to allow sex workers to get identity cards, ensuring their ability to

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2023

participate in government schemes and to open bank accounts. Post pandemic, Prerana has focused on working with children who lost parents to the pandemic. The team ensured continuous support on vaccines, ration distribution, linking people with the Public Distribution System. A community-based child tracking system has been developed, to check if any children are missing in the community. Through this initiative, 295 children have been tracked. Unfortunately, due to the high cost of living in south Mumbai, pimps are moving sex workers into the suburbs which makes it more difficult for Prerana to track them for outreach work and provide care and protection to vulnerable children.

Recognising the importance of social media, Prerana released a series of podcasts titled "Humans Not for Sale" on Anti-Human Trafficking Day. An online knowledge hub and toolkit has also been developed to prevent children from abuse.

The grant from the Pakhar Foundation has also funded the Night Care Centre project which aims to ensure the safety of 250 children in the red-light district during the critical night hours. Children are offered a safe place to spend the night, are given a nutritious meal and access to health care, educational and recreational facilities. Throughout the pandemic the shelters ran around the clock to ensure the children's safety and well-being. Since February 2022, Prerana has returned to operating the night shelter only.

ARK India (Peepul) – The grant awarded by the Pakhar Foundation has helped Peepul to continue to improve educational standards in Madhya Pradesh. This is achieved through the CM Rise flagship programme that involves creating manuals for schools on training and school management and working with schools on recruitment, training, mentoring, and coaching of teachers and school leaders. To date 275 schools have benefited, with the intention of eventually reaching 10,000 schools.

Project ECHO (Pallium India Trust) – Project ECHO provides specialist healthcare centres which provide online teaching on their topic of expertise. Funds awarded by the Pakhar Foundation have been routed to Trivandrum Institute of Palliative Sciences which focuses on providing courses on palliative care. A total of 4,951 clinicians have been trained with ECHO courses to date, with an estimated 2.84 million patient contacts in 2022.

DEC Pakistan Floods Appeal – Millions of people in Pakistan were left in urgent need of help to survive, following devastating floods. The Pakistan government reported that a third of the country had been submerged. Over a million homes had been destroyed or damaged and over 2 million acres of crops were affected and at least 794,000 livestock lost.

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2023

Material Grants to Institutions:

	2023	2022
	£	£
Donations under iPartner:		
Udayan Care	50,407	50,407
JamGhat	67,631	54,450
PPES	51,140	50,483
CECOEDECON (Rakshan)	47,136	41,822
Azad Foundation	43,547	35,242
Prerana	26,244	21,241
Pakhar Foundation – Direct Donations:		
ARK India (Peepul)	35,000	35,000
Project ECHO (Pallium India Trust)	25,000	25,000
DEC Pakistan Floods Appeal	25,000	-
Akshaya Patra	-	25,000
	371,105	338,645
Other institutions	22,503	20,000
Total	393,608	358,645

The grants awarded were to help the beneficiaries achieve the following:

<i>Udayan Care</i>	To provide scholarships and mentoring to talented girls from very poor families in three states in India.
<i>JamGhat</i>	To provide shelter, care and protection for street children of Delhi and livelihood to women from resource poor backgrounds.
<i>PPES</i>	To provide educational and vocational training to girls in the rural district of Bulandshahr, a patriarchal community.
<i>CECOEDECON (Rakshan)</i>	To provide safe space for children in Malpura Block in Rajasthan's Tonk District, where it is commonplace for tribes to sell young girls into prostitution as soon as they reach puberty. A holistic approach is used to increase educational levels and improve health conditions for girls and boys while also providing rural youth, women and men with alternative livelihood opportunities.
<i>Azad Foundation</i>	The 'Women on wheels' programme is the first initiative of its kind in India which trains women between the ages of 18 – 35 to become professional chauffeurs and taxi drivers. These women are from the slums and other poor backgrounds in various cities.
<i>Prerana</i>	To offer the children of sex workers the opportunity of an alternative life. A life where their rights are protected, choices are created, and dignity is restored. Prerana offers shelter and a safe place to sleep for children of victims of commercial sexual exploitation. As well as night shelter, Prerana offers education, nutrition, medical, psychological and educational support to children born in the red-light district.

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2023

<i>ARK India (Peepul)</i>	To transform lives through education.
<i>Project ECHO (Pallium India Trust)</i>	To improve healthcare for rural areas in India. This grant was awarded specifically to extend work in palliative care.
<i>DEC Pakistan Floods Appeal</i>	To enable DEC charities to provide life-saving aid of food, clean water and shelter.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Plans for the future

The Trustees, with the aid of consultants, have reviewed the future grant-making strategy and beneficiaries have been identified.

An appropriate system for monitoring grants has been put in place.

Financial review

Financial results

Total net movement of funds for the year amounting to a deficit of £92,363 (2022: £46,531 deficit). These funds have been utilised from the accumulated funds of the Charity.

Reserves

The reserves of the Charity at the period end that are freely available for charitable use amounted to £381,877 (2022: £474,240).

It is the Trustees' policy to apply the reserves in grants. The incidence of grants is uneven and reserves are therefore held to meet need as it arises.

Grants totaling £172,489 have been distributed from reserves after the year end, and further donations received of £30,310.

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

..... S J Cook
Trustee

Date 31 January 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PAKHAR FOUNDATION

I report to the Trustees on my examination of the accounts of The Pakhar Foundation (the Charity) for the year ended 5th April 2023, which are set out on pages 9 to 14.

Responsibilities and basis of report

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sarah Twist FCA DChA
A C Mole
Chartered Accountants
Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 31 January 2024

THE PAKHAR FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2023

	Notes	Unrestricted and Total Funds 2023 £	Unrestricted and Total Funds 2022 £
Income and endowments from:			
Donations and legacies	2	340,000	312,500
Bank interest		201	-
Interest on gift aid claim		81	432
Foreign exchange gain		-	29,213
Total income		340,282	342,145
Expenditure on:			
Charitable activities	3	432,645	388,676
Total expenditure		432,645	388,676
Net movement in funds		(92,363)	(46,531)
Reconciliation of funds:			
Total funds brought forward		474,240	520,771
Total funds carried forward		381,877	474,240

THE PAKHAR FOUNDATION

BALANCE SHEET
AS AT 5 APRIL 2023

	Notes	Unrestricted and Total Funds 2023 £	Unrestricted and Total Funds 2022 £
Current assets			
Debtors	6	75,939	82,664
Cash at bank and in hand		348,130	404,529
		<hr/>	<hr/>
		424,069	487,193
Liabilities			
Creditors: Amounts falling due within one year	7	42,192	12,953
		<hr/>	<hr/>
Net current assets or liabilities		381,877	474,240
		<hr/>	<hr/>
Total net assets or liabilities		381,877	474,240
		<hr/> <hr/>	<hr/> <hr/>
The funds of the charity			
Unrestricted funds		381,877	474,240
		<hr/>	<hr/>
		381,877	474,240
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees on 31 January 2024 and signed on their behalf by:

.....
S J Cook
Trustee

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

Basis of preparation

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 October 2019) charities SORP (FRS102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in these notes.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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

Fund accounting policy

Unrestricted Funds – The funds are held so that they can be used in accordance with the Charity's objects at the discretion of the Trustees.

Income

Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and any associated income tax reclaimable from H M Revenue & Customs are recognised on a receivable basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement is required and the amount can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Grants payable are payments made to individuals and institutions in furtherance of the Charity's charitable objectives. Grant awards are subject to the recipient fulfilling performance conditions or to support them over a set period. Grants are accrued when the recipient has fulfilled the conditions or over the period of support.

Cash and bank in hand

Cash at bank and in hand comprise of 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.

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount

Financial instruments

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors together with loans to related parties. Debt instruments, such as trade debtors and creditors, are initially measured at transaction price and subsequently measured at amortised cost.

Financial assets are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

Critical Accounting Estimates and Judgements

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees consider that there are no critical accounting estimates and judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2 Donations and legacies

	2023	2022
	£	£
Donations and legacies	272,000	250,000
Gift Aid receivable	68,000	62,500
	340,000	312,500
	340,000	312,500

3 Charitable activities

	2023	2022
	£	£
Charitable grants		
Direct costs		
Charitable donations (Detailed in Trustees' Annual Report)	393,608	358,645
Support costs		
Consultancy fees	33,151	25,757
Professional fees	2,760	2,400
Foreign exchange loss	1,086	-
Governance costs	2,040	1,874
	432,645	388,676
	432,645	388,676

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

3 Charitable activities (continued)

Governance costs

Independent examiners remuneration - independent examination	1,950	1,800
Bank charges	55	39
Sundry expenses	35	35
	2,040	1,874
	2,040	1,874

4 Staff costs and Trustees' emoluments

There were no employees throughout the year (2022: None).

The charity considers its key management personnel to comprise the Trustees.

None of the Trustees received remuneration for their work as trustees or were reimbursed any expenses by the Charity (2022: £Nil).

5 Related Party Transactions

There were no related party transactions during the year (2022: None).

6 Debtors

	2023	2022
	£	£
Gift Aid recoverable	68,000	62,500
Prepayments	7,939	20,164
	75,939	82,664
	75,939	82,664

7 Creditors – amounts due in less than one year

	2023	2022
	£	£
Accrued grants payable	40,242	11,153
Accruals	1,950	1,800
	42,192	12,953
	42,192	12,953

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

8 **Categorisation of financial instruments**

	2023	2022
	£	£
Financial assets that are debt instruments measured at amortised cost	416,130	467,029
	416,130	467,029
Financial liabilities that are at amortised cost	42,192	12,953
	42,192	12,953

Total interest income for financial assets not measured at fair value through the SOFA is £282 (2022: £432). This is also the total income from financial assets and liabilities. There have been no expenses, gains or losses associated with financial instruments during the year (2022: £Nil).

THE PAKHAR FOUNDATION

England & Wales - Charity number 1091409

Accounts

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

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THE PAKHAR FOUNDATION
REGISTERED CHARITY NO. 1091409
REFERENCE AND ADMINISTRATION INFORMATION

Trustees

T T Singh
S L Singh
A M Singh
R L Wood
R P Singh
S J Cook

Charity Correspondents

Miss S J Cook
Morley House
36 Acreman Street
Sherborne
Dorset
DT9 3NX

PROFESSIONAL ADVISORS

Bankers

Barclays Bank Plc
Barclays Private Bank
One Stanhope Gate
London
W1K 1AF

Independent Examiner

A C Mole Accountants
Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2022

The Trustees present their report and financial statements for the year ended 5 April 2022.

The reference and administration information set out on page 1 forms part of this report.

Structure, governance and management

Constitution

The Pakhar Foundation was constituted by Trust Deed on 25 February 2002 as amended 28 April 2015. It was registered with the Charity Commission on 26 March 2002, registered charity number 1091409.

Recruitment, appointment and training of Trustees

In selecting persons to be appointed as trustees, the Trustees take into account the benefits of appointing that person and the contribution that they can make to the Charity.

There shall be at least two trustees. The statutory power of appointing new trustees shall be exercisable.

Training and educational courses are identified by the Trustees and attended as appropriate. Publications with news and updates are also received and distributed.

Risks

During the year the Trustees undertook a thorough assessment of the major risks to which the Charity is exposed.

Procedures and strategies were implemented to minimise these risks where not already in place. The key risks identified are external and relate to how the financial climate affects charitable giving and the security of the Charity's assets.

The Trustees continue to mitigate against these risks through regular meetings with their external consultants of more than 10 years, iPartner India to review the Charity's activities and strategies. The Trustees have also utilised the consultancy services of Giving Evidence to evaluate, review and monitor the direct donations made to ARK India (Peepul), Project ECHO and Akshaya Patra during the year. The Trustees also utilise the expertise from its external investment and banking advisors in order to safeguard the Charity's assets and consider alternative options. The Trustees have a policy of seeking external legal advice for matters of a legal nature.

Controls and procedures are regularly reviewed by the Trustees and updated as necessary. This includes protecting against fraud through approval procedures for all payments and receipts and ensuring rigorous controls on bank accounts through appropriate signatory mandates.

Objectives and activities

Objectives

The Trustees shall hold the trust fund and its income upon trust to apply them in India and elsewhere for such charitable purposes as the Trustees in their absolute discretion deem fit.

The mission statement of the Charity is "To support charitable projects, largely in India, mainly focussed on health and education".

Achievements and performance

The Charity received £312,500 in donations and associated Gift Aid during the year (2021: £262,500).

The Charity receives donations from private sources and grants are awarded to individuals and institutions in furtherance of the Charity's charitable objects and taking due consideration of the Charity Commission published guidance on the operation of Public Benefit requirements. This includes small and medium-sized grants to India based institutions, in the field of education and health. Potential recipients of grants are assessed on a number of criteria in key areas and a scorecard approach is used to measure them. These areas are impact, scalability, sustainability, governance and innovation. These are identified by a consultant who then presents to the Trustees who consider the level of grants to be made. During the year donations were made by The Pakhar Foundation for the benefit of these chosen recipients as detailed in this report. Regular reports were received and discussions conducted between the Trustees, consultant and recipients to monitor and assess the effectiveness of the grants.

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2022

The grants awarded have helped achieve the following:

Udayan Care – The income of the Shalinis parents has continued to be severely affected by lockdown, as they are all daily wage migrants and labourers. This was compounded by medical bills as a result of contracting COVID-19. Support from The Pakhar Foundation enabled Udayan Care to provide immediate assistance to the families of the girls, including creation of a monitoring system to keep in touch with each girl. Food, medical supplies, smart phones and other devices were also provided alongside mentors and peer support groups. As a result of the continued support 173 Shalinis graduated from their undergraduate courses in March 2022.

JamGhat Shelter Homes – Aman and Aanchal shelter homes provide education, nutrition, health care and vocational support for homeless girls and boys. Throughout COVID-19 Jamghat increased its outreach activities to keep in touch with children unable to visit schools and daycare centres. Dry rations, cooked meals and medicines have also been distributed to communities while helping to raise awareness of the disease and vaccination roll out.

Support from the Pakhar Foundation has also helped Jamghat to build standard operating procedures and to strengthen their financial and governance systems. In turn this has helped Jamghat to be accepted for grant funding from the Azim Premji Philanthropic Initiative (APPI). APPI is one of the leading philanthropic organisations in India and will invest in Jamghat for a minimum period of 3 years, funding the launch of a new programme called Sadak Se Apne Ghar Tak (from street to my own home).

Pardada Pardadi Education Society (PPES) – COVID-19 has had a detrimental impact on the income of many, already very poor, families. More girls are under increased pressure to leave education and either marry or work to supplement the family income. PPES has helped girls to continue their education by providing access to tablets and smart phones and conducting online classes. School buses have also been equipped with smart TVs, allowing for the buses to be driven into local communities so that girls could attend classes in the buses themselves. Each girl was contacted every day to ensure safety and to prevent dropouts, with home visits conducted if there was no response for three consecutive days.

Funding from the Pakhar Foundation has also helped PPES to create a network of over 150,000 people in more than 120 villages to form effective links to government schemes, removing vaccine hesitancy and planning post COVID-19 recovery mechanisms. A network of 503 farmers below the poverty line has also been set up alongside a fund to help start alternative livelihood options. Women have used this fund to set up small shops and dairy businesses.

Jamghat-Ekjut – The project has now closed down. At the time of closure, women have been equipped to handle sales and production on their own.

CECOEDECON (Rakshan) – Emergency food rations continued to be provided to families across the 27 villages that Rakshan operates in. The pandemic created additional challenges however the project has continued to support secondary education for secondary school dropouts and scholarships for adolescents. Alongside this work has extended to the entire eco system, including helping families establish kitchen gardens and horticulture units so that they have access to fresh fruit and vegetables. Local women have also been provided training to become rural salespersons.

Azad Foundation – Due to the continued lockdowns, hundreds of drivers who were the sole earners for their families, have continued to suffer hits to their already meagre incomes. Many drivers turned to delivering goods on scooters, however, have continued to suffer safety issues. While not a long-term goal for Azad, the diversification has helped to provide a living to the drivers with few other options. The grant from the Pakhar Foundation assisted in providing emergency food rations and contributed towards the cost of making the vehicles COVID compliant. A new COVID safe training model has also been launched, with 80 additional women enrolling in the program.

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2022

Prerana (providing a safe night shelter for the children of sex workers) – During the pandemic Prerana has helped 25 women exit the sex trade by setting up micro business and providing them with financial and entrepreneurship skills to manage the business. Additionally, they have worked with local government authorities to allow sex workers to get identity cards, ensuring their ability to participate in government schemes and to open bank accounts. Community outreach work has also increased through the provision of food and medical supplies and awareness drives on health and hygiene to communities living on the fringes of the red-light district.

The grant from the Pakhar Foundation has also funded the Night Care Centre project which aims to ensure the safety of 250 children in the red-light district during the critical night hours. Children are offered a safe place to spend the night, are given a nutritious meal and access to health care, educational and recreational facilities. Throughout the pandemic the shelters ran around the clock to ensure the children's safety and well-being.

ARK India (Peepul) – The grant awarded by the Pakhar Foundation has helped Peepul to continue to improve educational standards in Madyar Pradesh. This is achieved through the CM Rise flagship program that involves creating manuals for schools on training and school management and working with schools on recruitment, training, mentoring, and coaching of teachers and school leaders. To date 250 schools have benefited, with the intention of eventually reaching 10,000 schools.

Project ECHO – Project ECHO provides specialist healthcare centres which provide online teaching on their topic of expertise. Funds awarded by the Pakhar Foundation have been routed to Trivandrum Institute of Palliative Sciences which focuses on providing courses on palliative care. During COVID-19 the number of healthcare providers trained with ECHO courses rose over ten-fold, from 157 in 2019 to 1,778 in 2020.

Akshaya Patra – At the onset of COVID-19 Akshaya Patra turned all its resources to food relief efforts across India. This includes the provision of cooked meals, grocery kits and happiness kits, amounting to over 100 million total servings by May 2021. Additionally snack kits have also been provided to essential and frontline workers to enable them to continue their critical work.

PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2022

Material Grants to Institutions:

	2022	2021
Donations under iPartner		
Udayan Care	£50,407	£65,407
JamGhat	£54,450	£37,156
PPES	£50,483	£58,183
Educate Girls	-	£3,246
Jamghat-Ekjut	-	£36,530
CECOEDECON	£41,822	£69,836
Azad Foundation	£35,242	£57,638
Prerana	£21,241	£29,178
Pakhar Foundation – Direct Donations		
ARK India (Peepul)	£35,000	£50,000
Project ECHO	£25,000	£25,000
Goonj	-	£50,000
Akshaya Patra	£25,000	£115,000
	<hr/>	<hr/>
	£338,645	£597,174
	<hr/>	<hr/>
Other institutions	£20,000	£23,730
	<hr/>	<hr/>
Total	£358,645	£620,904
	<hr/>	<hr/>

The grants awarded were to help the beneficiaries achieve the following:

Udayan Care To provide scholarships to talented Indian girls.

JamGhat To provide shelter and protection for street children of Delhi.

PPES To provide educational and vocational training to girls in the rural district of Bulandshahr.

CECOEDECON To provide safe space for children in Malpura Block in Rajasthan's Tonk District, where it is commonplace for tribes to sell young girls into prostitution as soon as they reach puberty. A holistic approach is used to increase educational levels and improve health conditions for girls and boys while also providing rural youth, women and men with alternative livelihood opportunities.

Azad Foundation The 'Women on wheels' programme is the first initiative of its kind in India which trains women between the ages of 18 – 35 to become professional chauffeurs and taxi drivers. These women are from the slums and other poor backgrounds in various cities.

Prerana To offer the children of sex workers the opportunity of an alternative life. A life where their rights are protected, choices are created, and dignity is restored. Prerana offers shelter and a safe place to sleep for children of victims of commercial sexual exploitation.

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2022

<i>ARK India (Peepul)</i>	To transform lives through education.
<i>Project ECHO</i>	To improve healthcare for rural areas in India. This grant was awarded specifically to extend work in palliative care.
<i>Akshaya Patra</i>	To counter classroom hunger and aid in education of children in India.

During the year The Pakhar Foundation collected donations totalling £3,820 on behalf of The Thakarki Trust. Donations were subsequently transferred in full to The Thakarki Trust. The transactions are not reported as incoming resources or resources expended on the statement of financial activities.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Plans for the future

The Trustees, with the aid of consultants, have reviewed the future grant-making strategy and beneficiaries have been identified.

An appropriate system for monitoring grants has been put in place.

Financial review

Financial results

Total net movement of funds for the year amounting to a deficit of £46,531 (2021: £397,614 deficit) have been transferred to the accumulated funds of the Charity.

Reserves

The reserves of the Charity at the period end that are freely available for charitable use amounted to £474,240 (2021: £520,771).

It is the Trustees' policy to apply the reserves in grants. The incidence of grants is uneven and reserves are therefore held to meet need as it arises.

No grants have been distributed from reserves after the year end.

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2022

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make reasonable and prudent judgements and estimates;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

S J Cook
Trustee

Date: 30 January 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PAKHAR FOUNDATION

I report to the Trustees on my examination of the accounts of The Pakhar Foundation (the Charity) for the year ended 5th April 2022.

Responsibilities and basis of report

As the Trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Date: 30 January 2023

Alexandra Shore FCA CTA DChA
A C Mole
Chartered Accountants
Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

THE PAKHAR FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022

	Notes	Unrestricted and Total Funds 2022 £	Unrestricted and Total Funds 2021 £
Income and endowments from:			
Donations and legacies	2	312,500	262,500
Interest on gift aid claim		432	-
Foreign exchange gain		29,213	-
Total income		<u>342,145</u>	<u>262,500</u>
Expenditure on:			
Charitable activities	3	388,676	660,114
Total expenditure		<u>388,676</u>	<u>660,114</u>
Net movement in funds		(46,531)	(397,614)
Reconciliation of funds:			
Total funds brought forward		<u>520,771</u>	<u>918,385</u>
Total funds carried forward		<u><u>474,240</u></u>	<u><u>520,771</u></u>

THE PAKHAR FOUNDATION
BALANCE SHEET
AS AT 5 APRIL 2022

	Notes		Unrestricted and Total Funds 2022	Unrestricted and Total Funds 2021
			£	£
Current assets				
Debtors	5	82,664	168,708	
Cash at bank and in hand		404,529	397,491	
		<hr/>	<hr/>	
		487,193	566,199	
Liabilities				
Creditors: Amounts falling due within one year	6	12,953	45,428	
		<hr/>	<hr/>	
Net current assets or liabilities			474,240	520,771
			<hr/>	<hr/>
Total net assets or liabilities			474,240	520,771
			<hr/> <hr/>	<hr/> <hr/>
The funds of the Charity				
Unrestricted funds			474,240	520,771
			<hr/>	<hr/>
			474,240	520,771
			<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees on 30 January 2023 and signed on their behalf by:

S J Cook
Trustee

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

The Charity meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements have been prepared on a going concern basis as there are no material uncertainties about the Charity's ability to continue operating.

Fund accounting policy

Unrestricted Funds – The funds are held so that they can be used in accordance with the Charity's objects at the discretion of the Trustees.

Income

Income is recognised in the period in which the Charity is entitled to receipt and the amount can be measured with reasonable certainty.

Donations and any associated income tax reclaimable from H M Revenue & Customs are recognised on a receivable basis.

Expenditure

Resources expended are accounted for in the period in which they are incurred. The irrecoverable element of VAT is included within the item of expense to which it relates.

Where an item of expenditure falls directly within one cost category, it is attributed to that category only. Where expenditure involves more than one category it is apportioned on a reasonable and justifiable basis.

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice.

Grants payable are payments made to individuals and institutions in furtherance of the Charity's charitable objectives. Grant awards are subject to the recipient fulfilling performance conditions or to support them over a set period. Grants are accrued when the recipient has fulfilled the conditions or over the period of support.

Cash and bank in hand

Cash at bank and in hand comprise of 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.

Creditors

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

Financial instruments

The Charity only holds basic financial instruments as defined in FRS102. The financial assets and financial liabilities of the Charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Cash at bank is classified as a basic financial instrument and is measured at face value. Prepayments are not financial instruments.

Financial liabilities – trade creditors and accruals are financial instruments and are measured at amortised cost. Deferred income is not deemed to be a financial liability as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Donations and legacies

	2022	2021
	£	£
Donations and legacies	250,000	210,000
Gift Aid receivable	62,500	52,500
	312,500	262,500

3 Charitable activities

	2022	2021
	£	£
Charitable grants		
Direct costs		
Charitable donations (Detailed in Trustees' Annual Report)	358,645	620,904
Support costs		
Consultancy fees	25,757	32,236
Professional fees	2,400	4,800
Governance costs	1,874	2,174
	388,676	660,114
Governance costs		
Independent examiners remuneration - independent examination	1,874	2,174
	1,874	2,174

4 Staff costs and Trustees' emoluments

There were no employees throughout the year (2021: None).

None of the Trustees received remuneration for their work as trustees or were reimbursed any expenses by the Charity (2021: £Nil).

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

5 **Debtors**

	2022	2021
	£	£
Gift Aid recoverable	62,500	148,750
Prepayments	20,164	19,958
	82,664	168,708
	82,664	168,708

6 **Creditors – amounts due in less than one year**

	2022	2021
	£	£
Accrued grants payable	11,153	43,328
Accruals	1,800	2,100
	12,953	45,428
	12,953	45,428

7 **Financial instruments**

Categorisation of financial instruments

	2022	2021
	£	£
Financial assets that are debt instruments measured at amortised cost	467,029	546,241
	467,029	546,241
Financial liabilities that are at amortised cost	12,953	45,428
	12,953	45,428
	12,953	45,428

Total interest income for financial assets not measured at fair value through the SOFA is £432 (2021: £Nil). This is also the total income from financial assets and liabilities. There have been no expenses, gains or losses associated with financial instruments during the year (2021: £Nil).

THE PAKHAR FOUNDATION

England & Wales - Charity number 1091409

Accounts

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

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THE PAKHAR FOUNDATION
REGISTERED CHARITY NO. 1091409
REFERENCE AND ADMINISTRATION INFORMATION

Trustees

T T Singh
S L Singh
A M Singh
R L Wood
S J Cook
R P Singh

Charity Correspondents

Miss S J Cook
Morley House
36 Acreman Street
Sherborne
Dorset
DT9 3NX

PROFESSIONAL ADVISORS

Bankers

Barclays Bank Plc
Barclays Private Bank
One Stanhope Gate
London
W1K 1AF

Independent Examiner

R Oram BFP FCA
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2021

The Trustees present their report and financial statements for the year ended 5 April 2021.

The reference and administration information set out on page 1 forms part of this report.

Structure, governance and management

Constitution

The Pakhar Foundation was constituted by Trust Deed on 25 February 2002 as amended 28 April 2015. It was registered with the Charity Commission on 26 March 2002, registered charity number 1091409.

Recruitment, appointment and training of Trustees

In selecting persons to be appointed as trustees, the Trustees take into account the benefits of appointing that person and the contribution that they can make to the Charity.

There shall be at least two trustees. The statutory power of appointing new trustees shall be exercisable.

Training and educational courses are identified by the Trustees and attended as appropriate. Publications with news and updates are also received and distributed.

Risks

During the year the Trustees undertook a thorough assessment of the major risks to which the Charity is exposed.

Procedures and strategies were implemented to minimise these risks where not already in place. The key risks identified are external and relate to how the financial climate affects charitable giving and the security of the Charity's assets.

The Trustees continue to mitigate against these risks through regular meetings with their external consultants of more than 10 years, iPartner India to review the Charity's activities and strategies. The Trustees have also utilised the consultancy services of Giving Evidence to evaluate, review and monitor the direct donations made to ARK India (Peepul), Project ECHO and Akshaya Patra during the year. The Trustees also utilise the expertise from its external investment and banking advisors in order to safeguard the Charity's assets and consider alternative options. The Trustees have a policy of seeking external legal advice for matters of a legal nature.

Controls and procedures are regularly reviewed by the Trustees and updated as necessary. This includes protecting against fraud through approval procedures for all payments and receipts and ensuring rigorous controls on bank accounts through appropriate signatory mandates.

Objectives and activities

Objectives

The Trustees shall hold the trust fund and its income upon trust to apply them in India and elsewhere for such charitable purposes as the Trustees in their absolute discretion deem fit.

The mission statement of the Charity is "To support charitable projects, largely in India, mainly focussed on health and education".

Achievements and performance

The Charity received £262,500 in donations and associated Gift Aid during the year (2020: £284,969).

The Charity receives donations from private sources and grants are awarded to individuals and institutions in furtherance of the Charity's charitable objects and taking due consideration of the Charity Commission published guidance on the operation of Public Benefit requirements. This includes small and medium-sized grants to India based institutions, in the field of education and health. Potential recipients of grants are assessed on a number of criteria in key areas and a scorecard approach is used to measure them. These areas are impact, scalability, sustainability, governance and innovation. These are identified by a consultant who then presents to the Trustees who consider the level of grants to be made. During the year donations were made by The Pakhar Foundation for the benefit of these chosen recipients as detailed in this report. Regular reports were received and discussions conducted between the Trustees, consultant and recipients to monitor and assess the effectiveness of the grants.

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2021

The grants awarded have helped achieve the following:

Udayan Care – The income of the Shalinis parents were severely affected by lockdown, as they are all daily wage migrants and labourers. Support from The Pakhar Foundation enabled Udayan Care to provide immediate assistance to the families of the girls.

JamGhat Shelter Homes – Aman and Aanchal shelter homes provide education, nutrition, health care and vocational support for homeless girls and boys. The grant from The Pakhar Foundation has enabled the employment of an organisational development specialist who ensured that they complied with all governance and compliance factors to enable them to apply for funding from Trusts and Foundations.

Pardada Pardadi Education Society (PPES) – COVID-19 has had a detrimental impact on the income of many, already very poor, families. More girls are under increased pressure to leave education and either marry or work to supplement the family income. Essential rations were provided to over 800 families in the rural district of Bulandshahr, to enable the girls to continue their education.

Jamghat-Ekjut – Providing training to the mothers of street children in their Vocational Training Centre. Women are employed in the centre to stitch good quality cloth bags, made from unused/waste cloth from companies that manufacture garments. Post lockdown the women returned to make face masks, but Jamghat have struggled to market them. Basic food rations were provided to the women who were employed at the centre, to ensure that they and their families did not starve during their lockdown period.

CECOEDECON (Rakshan) – Emergency food rations were provided to families across the 27 villages that Rakshan operates in. Despite the challenges of the pandemic, the project has continued to support secondary education for secondary school dropouts and scholarships for adolescents.

Azad Foundation – Due to the lockdown, hundreds of drivers who were the sole earners for their families, lost their livelihood overnight. The drivers started delivering rations to migrants and delivering pharmaceuticals. The grant from The Pakhar Foundation assisted in providing emergency food rations and contributed towards the cost of making the vehicles COVID compliant.

Prerana (providing a safe night shelter for children of sex workers) – Within a week of the lockdown the sex workers were seriously indebted to their pimps and had no means to pay rent or buy basic rations. The law mandated that the night shelters closed. The grant from The Pakhar Foundation helped to provide basic food rations to the families of the children enrolled in the night shelters. The grant also helped Prerana to set up micro enterprises (such as small shops selling vegetables and street food) to enable the sex workers to earn a living.

**PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2021**

Material Grants to Institutions:

	2021	2020
Donations under iPartner		
Udayan Care	£65,407	£33,430
JamGhat	£37,156	£18,961
PPES	£58,183	£38,251
Educate Girls	£3,246	£16,606
Jamghat-Ekjut	£36,530	£20,574
CECOEDECON	£54,836	£18,788
Azad Foundation	£57,638	£24,976
Prerana	£29,178	£15,369
Rakshan	£15,000	£Nil
Pakhar Foundation – Direct Donations		
ARK India (Peepul)	£50,000	£50,000
Project ECHO	£25,000	£25,000
Goonj	£50,000	£Nil
Akshaya Patra	£115,000	£Nil
	£597,174	£261,955
Other institutions	£23,730	£2,623
Total	£620,904	£264,578

The grants awarded were to help the beneficiaries achieve the following:

<i>Udayan Care</i>	To provide scholarships to talented Indian girls.
<i>JamGhat</i>	To provide shelter and protection for street children of Delhi.
<i>PPES</i>	To provide educational and vocational training to girls in the rural district of Bulandshahr.
<i>Educate Girls</i>	To tackle issues at the root cause of gender inequality in India's education system. Support for this project ended during the year.
<i>CECOEDECON</i>	To provide safe space for children in Malpura Block in Rajasthan's Tonk District, where it is commonplace for tribes to sell young girls into prostitution as soon as they reach puberty. A holistic approach is used to increase educational levels and improve health conditions for girls and boys while also providing rural youth, women and men with alternative livelihood opportunities.
<i>Jamghat Ekjut</i>	To provide training to the mothers of street children to give them the potential to earn money rather than begging on the streets.
<i>Azad Foundation</i>	The 'Women on wheels' programme is the first initiative of its kind in India which trains women between the ages of 18 – 35 to become professional chauffeurs and taxi drivers. These women are from the slums and other poor backgrounds in various cities.
<i>Prerana</i>	To offer the children of sex workers the opportunity of an alternative life. A life where their rights are protected, choices are created, and dignity is restored. Prerana offers shelter and a safe place to sleep for children of victims of commercial sexual exploitation.

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2021

<i>Rakshan</i>	To support secondary education for school dropouts and scholarships for adolescents across 27 villages of Rajasthan.
<i>ARK India (Peepul)</i>	To transform lives through education.
<i>Project ECHO</i>	To improve healthcare for rural areas in India. This grant was awarded specifically to extend work in palliative care.
<i>Goonj</i>	To help provide disaster relief, humanitarian aid and community development in parts of 23 states across India.
<i>Akshaya Patra</i>	To counter classroom hunger and aid in education of children in India.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Plans for the future

The Trustees, with the aid of consultants, have reviewed the future grant-making strategy and beneficiaries have been identified.

An appropriate system for monitoring grants has been put in place.

Financial review

Financial results

Total net movement of funds for the year amounting to a deficit of £397,614 (2020: £20,629 deficit) have been transferred to the accumulated funds of the Charity.

Reserves

The reserves of the Charity at the period end that are freely available for charitable use amounted to £520,771 (2020: £918,385).

It is the Trustees' policy to apply the reserves in grants. The incidence of grants is uneven and reserves are therefore held to meet need as it arises.

£139,297 in grants has been distributed from reserves after the year end.

THE PAKHAR FOUNDATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2021

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make reasonable and prudent judgements and estimates;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

S J Cook
Trustee

29 January 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PAKHAR FOUNDATION

I report to the Trustees on my examination of the accounts for The Pakhar Foundation ("the Charity") for the year ended 5th April 2021.

Responsibilities and basis of report

As the charity Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Oram BFP FCA
Albert Goodman LLP
Chartered Accountants
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

31 January 2022

THE PAKHAR FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021

	Notes	Unrestricted and Total Funds 2021 £	Unrestricted and Total Funds 2020 £
Income and endowments from:			
Donations and legacies	2	262,500	284,969
Total income		262,500	284,969
Expenditure on:			
Charitable activities	3	660,114	305,598
Total expenditure		660,114	305,598
Net movement in funds		(397,614)	(20,629)
Reconciliation of funds:			
Total funds brought forward		918,385	939,014
Total funds carried forward		520,771	918,385

THE PAKHAR FOUNDATION
BALANCE SHEET
AS AT 5 APRIL 2021

	Notes	Unrestricted and Total Funds 2021 £	Unrestricted and Total Funds 2020 £
Current assets			
Debtors	5	168,708	155,255
Cash at bank and in hand		397,491	765,110
		<hr/>	<hr/>
		566,199	920,365
Liabilities			
Creditors: Amounts falling due within one year	6	45,428	1,980
		<hr/>	<hr/>
Net current assets or liabilities		520,771	918,385
		<hr/>	<hr/>
Total net assets or liabilities		520,771	918,385
		<hr/> <hr/>	<hr/> <hr/>
The funds of the charity			
Unrestricted funds		520,771	918,385
		<hr/>	<hr/>
		520,771	918,385
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees on 29 January 2022 and signed on their behalf by:

S J Cook
Trustee

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

The Charity meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements have been prepared on a going concern basis as there are no material uncertainties about the Charity's ability to continue operating.

Fund accounting policy

Unrestricted Funds – The funds are held so that they can be used in accordance with the Charity's objects at the discretion of the Trustees.

Income

Income is recognised in the period in which the Charity is entitled to receipt and the amount can be measured with reasonable certainty.

Donations and any associated income tax reclaimable from H M Revenue & Customs are recognised on a receivable basis.

Expenditure

Resources expended are accounted for in the period in which they are incurred. The irrecoverable element of VAT is included within the item of expense to which it relates.

Where an item of expenditure falls directly within one cost category, it is attributed to that category only. Where expenditure involves more than one category it is apportioned on a reasonable and justifiable basis.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Grants payable are payments made to individuals and institutions in furtherance of the Charity's charitable objectives. Grant awards are subject to the recipient fulfilling performance conditions or to support them over a set period. Grants are accrued when the recipient has fulfilled the conditions or over the period of support.

Cash and bank in hand

Cash at bank and in hand comprise of 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.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

Financial instruments

The charity only holds basic financial instruments as defined in FRS102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Cash at bank is classified as a basic financial instrument and is measured at face value. Prepayments are not financial instruments.

Financial liabilities – trade creditors and accruals are financial instruments and are measured at amortised cost. Deferred income is not deemed to be a financial liability as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Donations and legacies

	2021	2020
	£	£
Donations and legacies	210,000	229,969
Gift Aid receivable	52,500	55,000
	<u>262,500</u>	<u>284,969</u>

3 Charitable activities

	2021	2020
	£	£
Charitable grants		
Direct costs		
Charitable donations (Detailed in Trustees' Annual Report)	620,904	264,578
Support costs		
Consultancy fees	32,236	36,710
Professional fees	4,800	1,950
Governance costs	2,174	2,360
	<u>660,114</u>	<u>305,598</u>
<u>Governance costs</u>		
Independent examiners remuneration - independent examination	2,174	2,360
	<u>2,174</u>	<u>2,360</u>

4 Staff costs and Trustees' emoluments

There were no employees throughout the year (2020: None).

None of the Trustees received remuneration for their work as trustees or were reimbursed any expenses by the Charity (2020: £Nil).

THE PAKHAR FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

5 Debtors

	2021	2020
	£	£
Gift Aid recoverable	148,750	96,250
Prepayments	19,958	59,005
	<u>168,708</u>	<u>155,255</u>

6 Creditors – amounts due in less than one year

	2021	2020
	£	£
Accrued grants payable	43,328	-
Accruals	2,100	1,980
	<u>45,428</u>	<u>1,980</u>

7 Financial instruments

Categorisation of financial instruments

	2021	2020
	£	£
Financial assets that are debt instruments measured at amortised cost	546,241	861,360
	<u>546,241</u>	<u>861,360</u>
Financial liabilities that are at amortised cost	45,428	1,980
	<u>45,428</u>	<u>1,980</u>

Total interest income for financial assets not measured at fair value through the SOFA is £Nil (2020: £Nil). This is also the total income from financial assets and liabilities. There have been no expenses, gains or losses associated with financial instruments during the year (2020: £Nil).