

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

REGISTERED CHARITY NO: 1091409

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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

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

The Trustees present their report and financial statements for the year ended 5 April 2024.

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 £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.

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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

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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.

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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
	<hr/> 337,377	<hr/> 371,105
 Other institutions	<hr/> 18,939	<hr/> 22,503
 Total	<hr/> <hr/> 356,316	<hr/> <hr/> 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.

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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.

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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
		<hr/>	<hr/>
		474,112	424,069
Liabilities			
Creditors: Amounts falling due within one year	6	9,868	42,192
		<hr/>	<hr/>
Net current assets or liabilities		464,244	381,877
		<hr/>	<hr/>
Total net assets or liabilities		464,244	381,877
		<hr/>	<hr/>
The funds of the charity			
Unrestricted funds		464,244	381,877
		<hr/>	<hr/>
		464,244	381,877
		<hr/>	<hr/>

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.

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NOTES TO THE FINANCIAL STATEMENTS
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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
	<hr/> 462,810	<hr/> 340,000
	<hr/>	<hr/>

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
	<hr/> 396,476	<hr/> 432,645
	<hr/>	<hr/>

Governance costs

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

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
	<hr/>	<hr/>
	168,793	75,939
	<hr/>	<hr/>

6 Creditors – amounts due in less than one year

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

7 Related Party Transactions

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