

Trustees' Annual Report for the period						
	Period start date				Period end date	
From	01	01	2022	To	31	12 2022

## Section A Reference and administration details

Charity name	SIKH RELIEF		
Other names charity is known by	SIKH ORGANISATION FOR PRISONER WELFARE		
Registered charity number (if any)	1125370		
Charity's principal address	SIKH RELIEF		
	42 DUDLEY ROAD		
	SOUTHALL, MIDDLESEX		
Postcode	UB2 5AS		

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	BALBIR SINGH			
2	BALDIP KAUR SIDHU			
3	JASWANT SINGH			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

### Name of chief executive or names of senior staff members (Optional information)

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## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	CONSTITUTION
How the charity is constituted (eg. trust, association, company)	TRUST
Trustee selection methods (eg. appointed by, elected by)	APPOINTED

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

THE RELIEF OF NEED, HARDSHIP, POVERTY AND SICKNESS AMONG PERSONS WHO ARE OR HAVE BEEN IMPRISONED OR DETAINED IN ANY PART OF THE WORLD ("PRISONERS") AS THE TRUSTEES MAY DECIDE. IN CARRYING OUT THE OBJECT THE TRUSTEES MAY NOT ACT CONTRARY TO THE TENETS AND DOCTRINES OF SIKHISM. THE PREVENTION AND RELIEF OF POVERTY, TO BE FURTHERED BY THE ACTIVITIES OF HUMANITARIAN RELIEF AND AWARDS/ GRANTS.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

WITH THE SUCCESS OF PREVIOUS YEARS, WE ARE ABLE TO START AND EXPAND EXISTING PROJECTS.

THIS YEAR WE HAVE FURTHERED OUR PROJECTS TO PROVIDE HELP AND ASSISTANCE TO THE POOR, NEEDY AND DESTITUTE PREDOMINANTLY IN INDIA BUT ALSO WORLDWIDE WHERE THERE IS A NEED.

ASSISTANCE INCLUDES PROVIDING AID VIA FUNDING AND GRANTS FOR:

- 1.HUMANITARIAN RELIEF WORK
- 2.MEDICAL AID
- 3.CHILDRENS EDUCATION
- 4.ENVIRONMENTAL CAUSES
- 5.PROMOTING SIKH ETHOS
- 6.SELF SUFFICIENCY AND REHABILITATION
7. AID/WELFARE FOR SIKH PRISONERS AND THEIR FAMILIES

WE HAVE ALSO STARTED A NEW PROJECT UNDER OUR “KIRAT KAMAI” PROGRAM; LEARN TO EARN.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

SIKH RELIEF’S SUCCESS IN ALL ITS ENDEAVORS IS DUE TO PRIMARILY TO ITS TEAM OF VOLUNTEERS WHO PROVIDE A CONSISTENT, DEDICATED & UNPAID SERVICE.

WE CANNOT BE GREATFUL ENOUGH FOR YOUR HARD WORK AND SUPPORT.

WE WOULD ALSO LIKE TO THANK OUR SUPPORTERS AND DONORS WHO NOT ONLY HELP THE CHARITY GROW, BUT GIVE US NEW IDEAS AND PROJECTS TO WORK WITH. IT IS DOWN TO BOTH THE VOLUNTEERS AND SUPPORTERS THAT SIKH RELIEF IS A SUCCESS.

**Summary of the main achievements of the charity during the year**

MEDICAL ASSISTANCE: DESPITE THE GLOBAL AVAILABILITY OF THE COVID VACCINE, WE ENSURED THAT INDIVIDUALS IN LOCAL VILLAGES RECEIVED THE NECESSARY PROTECTION AND SUPPORT. IN ADDITION TO THIS, WE EXTENDED OUR ASSISTANCE TO THOSE SEEKING TREATMENT FOR POLIO AND PROVIDED URGENT MEDICAL CARE TO CANCER PATIENTS.

FAMILY SUPPORT: SUPPORTING FAMILIES, ESPECIALLY DURING CHALLENGING TIMES, IS A CORNERSTONE OF OUR CHARITABLE WORK. WE ARE COMMITTED TO PROVIDING THE RIGHT SUPPORT TO THOSE WHO NEED IT THE MOST, WHETHER IT'S FAMILIES AFFECTED BY IMPRISONMENT OR FAMILIES GRIEVING THE LOSS OF THEIR LOVED ONES.

PRISONER RELEASE/BAILOUTS: THIS YEAR, WE SUCCESSFULLY SECURED THE RELEASE OR BAIL FOR MORE THAN 15 PRISONERS WHO HAD BEEN WRONGFULLY INCARCERATED.

EDUCATION COMMITMENT: EVERY YEAR, WE MAKE IT OUR MISSION TO COVER THE EDUCATION FEES FOR THE CHILDREN WE SUPPORT. THIS YEAR, AMIDST THE FARMERS' PROTEST, SIKH RELIEF ENSURED THAT CHILDREN HAD THEIR SCHOOL ADMISSIONS COVERED AND GAINED ACCESS TO QUALITY EDUCATION.

PROMOTING FITNESS & SPORTS: WE ARE ACTIVELY ENCOURAGING OUR VOLUNTEERS AND SUPPORTERS TO EMBRACE HEALTHIER LIFESTYLES. OUR VOLUNTEERS AND SUPPORTERS PARTICIPATED IN VARIOUS PHYSICAL CHALLENGES, SUCH AS 10KM RUNS, MARATHONS, AND THE IMPRESSIVE FEAT OF CLIMBING MOUNT SNOWDON. THIS INCLUDES OUR ANNUAL 5KM WALK AROUND VIRGINIA WATER.

MISCELLANEOUS ACHIEVEMENTS: WE WOULD LIKE TO EXPRESS OUR GRATITUDE TO GURPREET KAUR, THE DAUGHTER OF A POLITICAL PRISONER, HARPREET SINGH. GURPREET NOT ONLY PARTICIPATED IN OUR "LEARN TO EARN" PROJECT BUT ALSO NOW MANAGES THE EMBROIDERY TRAINING CENTRE.

WE WOULD ONCE AGAIN, LIKE TO THANK ALL OF OUR VOLUNTEERS WHO HAVE CONTINUOUSLY SUPPORTED THOSE IN NEED. THIS PANDEMIC HAS REALLY PUT A LOT OF STRESS ON OUR PROFESSIONAL AND PERSONAL LIVES, YET OUR VOLUNTEERS HAVE ENSURED THAT NO ONE FEELS ALONE AND HAS THAT CONTINUOUS SUPPORT.

## Section E

## Financial review

**Brief statement of the charity's policy on reserves**

THE TRUST DOES NOT HAVE A FORMAL RESERVE POLICY. FUNDING RAISED IS TYPICALLY EXPENDED AS NEEDS ARISE.

**Details of any funds materially in deficit**

THE TRUST IS IN A NET SURPLUS POSITION.

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F

## Other optional information

## Section G

## Declaration

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

**Signature(s)**



**Full name(s)**

BALBIR SINGH BAINS

**Position (eg Secretary, Chair, etc)**

TRUSTEE CHAIRMAN

**Date**

31/10/2023

Charity Name: <b>Sikh Relief</b>		Charity No	<b>1125370</b>		
		Company No			
Annual accounts for the period					
Period start date	<b>01/01/2022</b>	To	Period end date	<b>31/12/2022</b>	

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	255,901	-	-	255,901	306,937
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	255,901	-	-	255,901	306,937
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	37,533	-	-	37,533	28,253
Charitable activities	S09	84,826	-	-	84,826	109,311
Separate material expense item	S10	562	-	-	562	-
Other	S11	24,467	-	-	24,467	10,941
<b>Total</b>	S12	147,388	-	-	147,388	148,505
<b>Net income/(expenditure) before tax for the reporting period</b>	S13	108,513	-	-	108,513	158,432
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	S15	108,513	-	-	108,513	158,432
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S17	108,513	-	-	108,513	158,432
<b>Transfers between funds</b>	S18	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	108,513	-	-	108,513	158,432
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	1,091,004	-	-	1,091,004	932,572
<b>Total funds carried forward</b>	S24	1,199,517	-	-	1,199,517	1,091,004

Charity Name: Sikh Relief	Charity No	1125370
BALANCE AS AT	31/12/2020	Company No

## Section B Balance sheet

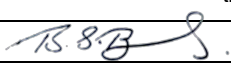
		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		2,919	-	-	2,919	1,271
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-	-
<b>Total fixed assets</b>	B05		2,919	-	-	2,919	1,271
<b>Current assets</b>							
Stocks (Note 18)	B06		-	-	-	-	-
Debtors (Note 19)	B07		-	-	-	-	-
Investments (Note 17.4)	B08		-	-	-	-	-
Cash at bank and in hand (Note 24)	B09		1,201,293	-	-	1,201,293	1,093,733
<b>Total current assets</b>	B10		1,201,293	-	-	1,201,293	1,093,733
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11		-	-	-	-	-
<b>Net current assets/(liabilities)</b>	B12		1,201,293	-	-	1,201,293	1,093,733
<b>Total assets less current liabilities</b>	B13		1,204,212	-	-	1,204,212	1,095,004
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14		4,695	-	-	4,695	4,200
<b>Provisions for liabilities</b>	B15		-	-	-	-	-
<b>Total net assets or liabilities</b>	B16		1,199,517	-	-	1,199,517	1,090,804
<b>Funds of the Charity</b>							
Endowment funds (Note 27)	B17		-	-	-	-	-
Restricted income funds (Note 27)	B18		-	-	-	-	-
Unrestricted funds	B19		1,199,517	-	-	1,199,517	1,091,004
Revaluation reserve	B20		-	-	-	-	-
Fair value reserve	B21		-	-	-	-	-
<b>Total funds</b>	B22		1,199,517	-	-	1,199,517	1,091,004

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval dd/mm/yyyy
	Mr Balbir Singh Bain	31/10/2023
	Mrs Baldip Kaur Sidhu	31/10/2023

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*

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the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

- and with\*

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the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

- and with the Charities Act 2011.

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

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

**Charity got healthy number of donors**

Disclosure of any uncertainties that make the going concern assumption doubtful;

**None**

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**na**

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes\*

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No\*

\* -Tick as appropriate

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	



<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i></b>	
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#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of any changes;</i></b>	
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of the prior period error;</i></b>	
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

None

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated \_\_\_\_\_

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as  
restated \_\_\_\_\_

Section C		Notes to the accounts		(cont)
Note 2		Accounting policies		
2.2 INCOME				
Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"><li>the charity becomes entitled to the resources;</li><li>it is more likely than not that the trustees will receive the resources;</li><li>the monetary value can be measured with sufficient reliability.</li></ul>	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	<p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Government grants	<p>The charity has received government grants in the reporting period</p>	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		<input type="checkbox"/>	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	<p>The charity has incurred expenditure on support costs.</p>	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.  Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.
<b>2.4 ASSETS</b>	
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least  They are valued at cost.  The depreciation rates and methods used are disclosed in note 14.
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.  They are valued at cost.
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.  They are valued at cost.
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes*	No*	N/a*
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Yes*	No*	N/a*
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Yes*	No*	N/a*
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Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Yes*	No*	N/a*
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	end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>				

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	255,901	-	-	255,901	306,937
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		255,901	-	-	255,901	306,937
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	68
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	68
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		255,901	-	-	255,901	307,005

Other information:

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 6 Expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>	£				£			
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	37,533	-	-	37,533	28,253	-	-	28,253
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>37,533</b>	<b>-</b>	<b>-</b>	<b>37,533</b>	<b>28,253</b>	<b>-</b>	<b>-</b>	<b>28,253</b>
<b>Expenditure on charitable activities:</b>								
Donation to India	84,826	-	-	84,826	101,311	-	-	101,311
Legal and Professional Fees	-	-	-	-	8,000	-	-	8,000
Donation	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>84,826</b>	<b>-</b>	<b>-</b>	<b>84,826</b>	<b>109,311</b>	<b>-</b>	<b>-</b>	<b>109,311</b>
<b>Separate material item of expense</b>								
Membership and Subscription	562	-	-	562	-	637	-	637
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>562</b>	<b>-</b>	<b>-</b>	<b>562</b>	<b>-</b>	<b>637</b>	<b>-</b>	<b>637</b>
<b>Other</b>								
Accountants Fees	4,000	-	-	4,000	5,700	-	-	5,700
Travellings and Subsistence	1,509	-	-	1,509	500	-	-	500
Website	4,673	-	-	4,673	2,003	-	-	2,003
Sundry	2,092	-	-	2,092	1,686	-	-	1,686
Bank Charges	399	-	-	399	234	-	-	234
Training	276	-	-	276	-	-	-	-
Wages and Salary	8,337	-	-	8,337	-	-	-	-
Rent and Storage	2,022	-	-	2,022	-	-	-	-
Depreciation	359	-	-	359	318	-	-	-
Independent Examiners Fees	800	-	-	800	500	-	-	500
<b>Total other expenditure</b>	<b>24,467</b>	<b>-</b>	<b>-</b>	<b>24,467</b>	<b>10,941</b>	<b>-</b>	<b>-</b>	<b>10,623</b>
<b>TOTAL EXPENDITURE</b>	<b>147,388</b>	<b>-</b>	<b>-</b>	<b>147,388</b>	<b>148,505</b>	<b>637</b>	<b>-</b>	<b>148,824</b>

**Section C****Notes to the accounts****Note 10** Details of certain types of expenditure**Note 10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees****Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
700	700
-	-
-	-
-	-



**Section C**
**Notes to the accounts**
**(cont)**
**Note 14**
**Tangible fixed assets**
*Please complete this note if the charity has any tangible fixed assets*
**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	1,589	1,589
Additions	-	-	-	2,007	2,007
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	3,596	3,596

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					
At beginning of the year	-	-	-	318	318
Disposals	-	-	-	-	-
Depreciation	-	-	-	359	359
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	677	677

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	1,271	1,271
Net book value at the end of the year	-	-	-	2,919	2,919

**Section C****Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,109	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	3,586	4,200	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>4,695</b>	<b>4,200</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income***Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

This year	Last year

***Movement in deferred income account***

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
1,201,293	1,093,733
-	-
1,201,293	1,093,733

## Section C

## Notes to the accounts

(cont)

## Note 28

## Transactions with trustees and related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

## 28.1 Trustee remuneration and benefits

## This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

*If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.*

*State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.*


Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

*If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.*

*State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.*

## 28.2 Trustees' expenses

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

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### 28.3 Transaction(s) with related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

This year

There have been no related party transactions in the reporting period (True or False)

TRUE
------

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

--

*For any related party, please provide details of any guarantees given or received.*

--

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE
------

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

--

*For any related party, please provide details of any guarantees given or received.*

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Section A

Independent Examiner's Report

Report to the trustees/  
members of

Sikh Relief

On accounts for the year  
ended

31/12/2022

Charity no  
(if any)

1125370

Set out on pages

1 and 2 of Annual Accounts

(remember to include the page numbers of additional sheets)

Responsibilities and  
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

As the charity's trustees, 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 Trust'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 Act.

Independent  
examiner's statement

I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date: 01/11/2023

Name:

Kaman Singh Waiba

Relevant professional  
qualification(s) or body  
(if any):

The Association of Chartered Certified Accountants

Address:	Vista Centre,
	50 Salisbury Road, Hounslow, TW4 6JQ

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None
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