

SPORTS, EDUCATION, WELFARE ASSOCIATION, RURKA KALAN, UK

England & Wales · Charity number 1135996

Details

Status Registered

Legal form Other

Registered 2010-05-18

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

Contact

Address 9 Beverly Drive
Coventry
CV4 7DJ

Phone 07973636201

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Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF RURKA KALAN, PUNJAB, INDIA BYA THE ADVANCEMENT OF EDUCATION AND TRAININGB THE RELIEF OF POVERTY, SICKNESS AND DISTRESSC THE PROMOTION OF GOOD HEALTH; ANDD THE PROVISION OF RECREATIONAL FACILITIES IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE

Activities: To encourage the youth of Rurka Kalan village and the surrounding areas of Punjab, India to participate in the sport of football to obtain the positive benefits of physical exercise and health and to improve the village infrastructure and facilities through community and social projects.

Classification

- **How:** Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Amateur Sport, Economic/community Development/employment
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** RURKA KALAN, PUNJAB, INDIA
- India

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £16,267 | £22,965 | - | - |
| 2023-12-31 | £46,700 | £47,042 | - | - |
| 2022-12-31 | £54,459 | £83,763 | - | - |
| 2021-12-31 | £113,095 | £164,620 | - | - |
| 2020-12-31 | £39,582 | £60,673 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------|------|-----------|
| BOOTA SINGH SANDHU | | |
| JASBIR SINGH SANDHU | | |
| JASKARAN SINGH SANDHU | | |
| KULWANT SINGH SANDHU | | |
| RAVINDER SANDHU | | |

SPORTS, EDUCATION, WELFARE ASSOCIATION, RURKA KALAN, UK

England & Wales - Charity number 1135996

Accounts



Trustees' annual report (including Directors' report) for the period

From: 1 January 2023 **To:** 31 December 2023

Charity name: Sports, Education, Welfare Association, Rurka Kalan, UK

Charity registration number: 1135996

Company number: N/A

Objectives and activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | To encourage the youth of Rurka Kalan village – and surrounding areas of Punjab, India – to participate in the sport of football to obtain the positive benefits of physical exercise and health. To improve village infrastructure and facilities throughout the community, this will in turn improve social welfare and living conditions. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | Providing education, welfare and physical exercise through the sport of football. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit. | Para 1.18 | Confirmed |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|--|----------------|----------------------------|
| Policy on grant making | Para 1.38 | We do not give grants |
| Policy on social investment including program related investment | Para 1.38 | We do not make investments |

Achievements and performance

| | | |
|---|-----------|--|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <p>The charity continues to support the village of Rurka Kalan, and the surrounding areas of Punjab, India.</p> <p>Continued support was given to the academy set up to provide education, welfare and sporting activities for residents of the community.</p> |
|---|-----------|--|

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|---|
| Achievements against objectives set | Para 1.41 | Most objectives have been met. Aims are long term. |
| Performance of fundraising activities against objectives set | Para 1.41 | We are satisfied fundraising activities were still of a good level. Income was lower than in 2021, but we have still managed to raise significant funds for donations to India. |
| Investment performance against objectives | Para 1.41 | We do not invest |

Financial review

| | | |
|--|-----------|---|
| Review of the charity's financial position at the end of the period | Para 1.21 | Reserves are slightly lower this year as donations made out exceeded receipts, but financial position is still very healthy. |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | All reserves held are unrestricted. Any reserves held are for short-term purposes only and will be used towards the Charity objectives in the following period. |
| Amount of reserves held | Para 1.22 | £35,860 |
| Reasons for holding zero reserves | Para 1.22 | N/A |

| | | |
|--|-----------|-----|
| Details of fund materially in deficit | Para 1.24 | N/A |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | N/A |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|---|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | The Charity's principle source of funds is by way of grants received from the organisations such as FIFA, and also by way of donations from the public. |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | We do not make investments |
| A description of the principal risks facing the charity | Para 1.46 | Attracting funding is always difficult, particularly in the current financial & health climate. |

Structure, governance and management

| | | |
|---|-----------|--|
| Description of charity's trusts: | | |
| Type of governing document: for example, trust deed , memorandum and articles of association etc | Para 1.25 | Constitution adopted 7 September 2009 and amended 25 March 2010. |
| How is the charity constituted? for example limited company , unincorporated association , CIO | Para 1.25 | Trust |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | There is no formal method to identify potential governors but those applying must be approved by the existing Trustees/Directors |

Reference and administrative details

| | |
|-----------------------------|---|
| Charity name | Sports, Education, Welfare Association, Rurka Kalan, UK |
| Other name the charity uses | N/A |
| Registered charity number | 1135996 |
| Charity's principal address | 5 Albany Road, Earlsdon, Coventry, CV5 6JQ |

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 | Ravinder Singh Sandhu | | | |
| 2 | Jasbir Singh Sandhu | | | |
| 3 | Boota Singh Sandhu | | | |
| 4 | Kulwant Singh Sandhu | | | |
| 5 | Kamaljit Punni | | | |
| 6 | Jaskaran Singh Sandhu | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |

Names and addresses of advisers (optional information)

| Type of adviser | Name | Address |
|-----------------|---------------|--|
| Accountants | Sachdev & Co. | 5 Albany Road, Earlsdon, Coventry, CV5 6JQ |
| | | |
| | | |

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

| |
|--|
| |
|--|

Exemptions from disclosure

Reason for non-disclosure of key personnel details

| |
|--|
| |
|--|

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

| | | |
|---|---------------------|--|
| Signature(s) | | |
| Full name(s) | Jasbir Singh Sandhu | |
| Position (for example Secretary, Chair, etc) | Trustee | |
| Date | 15 October 2024 | |



| | | | | |
|--|------------|----|------------------------|------------|
| Sports, Education, Welfare Association, Rurka Kalan UK | | | Charity No (if any) | 1135996 |
| Annual Accounts for the Period | | | | |
| Period start date | 01/01/2023 | To | Period end date | 31/12/2023 |

Section A Statement of financial activities

| Recommended categories by activity | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---|----------------|--------------------|-------------------------|-----------------|-------------|------------------|
| | | £ | £ | £ | £ | £ |
| | | F01 | F02 | F03 | F04 | F05 |
| Incoming resources (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 46,700 | - | - | 46,700 | 54,459 |
| Charitable activities | S02 | - | - | - | - | - |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | - | - | - | - | - |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | - | - | - | - |
| Total | S07 | 46,700 | - | - | 46,700 | 54,459 |
| Resources expended (Note 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 47,000 | - | - | 47,000 | 83,690 |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | 42 | - | - | 42 | 73 |
| Total | S12 | 47,042 | - | - | 47,042 | 83,763 |
| Net income/(expenditure) before investment gains/(losses) | | | | | | |
| Net gains/(losses) on investments | S13 | 342 | - | - | 342 | 29,304 |
| Net income/(expenditure) | S14 | - | - | - | - | - |
| Extraordinary items | S15 | 342 | - | - | 342 | 29,304 |
| Transfers between funds | S16 | - | - | - | - | - |
| Other recognised gains/(losses): | S17 | - | - | - | - | - |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| Net movement in funds | S20 | 342 | - | - | 342 | 29,304 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S21 | 36,202 | - | - | 36,202 | 65,506 |
| Total funds carried forward | S22 | 35,860 | - | - | 35,860 | 36,202 |

Section B

Balance sheet

Guidance Notes

| | | | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total this year £ F04 | Total last year £ F05 |
|---|-------------|-----|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Fixed assets | | | | | | | |
| Intangible assets | (Note 15) | B01 | - | - | - | - | - |
| Tangible assets | (Note 14) | B02 | - | - | - | - | - |
| Heritage assets | (Note 16) | B03 | - | - | - | - | - |
| Investments | (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | | B05 | - | - | - | - | - |
| Current assets | | | | | | | |
| Stocks | (Note 18) | B06 | - | - | - | - | - |
| Debtors | (Note 19) | B07 | - | - | - | - | - |
| Investments | (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand | (Note 24) | B09 | 35,860 | - | - | 35,860 | 36,202 |
| Total current assets | | B10 | 35,860 | - | - | 35,860 | 36,202 |
| Creditors: amounts falling due within one year | (Note 20) | B11 | - | - | - | - | - |
| Net current assets/(liabilities) | | B12 | 35,860 | - | - | 35,860 | 36,202 |
| Total assets less current liabilities | | B13 | 35,860 | - | - | 35,860 | 36,202 |
| Creditors: amounts falling due after one year | (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | | B15 | - | - | - | - | - |
| Total net assets or liabilities | | B16 | 35,860 | - | - | 35,860 | 36,202 |
| Funds of the Charity | | | | | | | |
| Endowment funds | (Note 27) | B17 | - | - | - | - | - |
| Restricted income funds | (Note 27) | B18 | - | - | - | - | - |
| Unrestricted funds | | B19 | 35,860 | - | - | 35,860 | 36,202 |
| Revaluation reserve | | B20 | - | - | - | - | - |
| Total funds | | B21 | 35,860 | - | - | 35,860 | 36,202 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|-----------|---------------------|--------------------------------|
| | Jasbir Singh Sandhu | 14/10/2024 |
| | | |

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:

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 the Charities Act 2011.

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

| |
|---|
| ✓ |
|---|

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;

| |
|-----|
| N/A |
|-----|

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

| |
|-----|
| N/A |
|-----|

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.

| |
|-----|
| N/A |
|-----|

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

Yes

| |
|---|
| ✓ |
|---|

No

| |
|--|
| |
|--|

Please disclose:

(i) the nature of the change in accounting policy;

N/A

| | |
|---|-----|
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i> | N/A |
| <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 FRS 102 SORP.</i> | N/A |

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

| | |
|-----|-------------------------------------|
| Yes | <input type="checkbox"/> |
| No | <input checked="" type="checkbox"/> |

Please disclose:

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

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

| | |
|-----|-------------------------------------|
| Yes | <input checked="" type="checkbox"/> |
| No | <input type="checkbox"/> |

Please disclose:

| | |
|--|-----|
| <i>(i) the nature of the prior period error;</i> | N/A |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | N/A |

(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.

N/A

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

| | | | | |
|--|--|--|---|--|
| Recognition of income | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | Yes <input checked="" type="checkbox"/> | No <input checked="" type="checkbox"/> | N/a <input checked="" type="checkbox"/> |
| Offsetting | 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. | Yes <input checked="" type="checkbox"/> | No <input checked="" type="checkbox"/> | N/a <input checked="" type="checkbox"/> |
| Grants and donations | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | Yes <input checked="" type="checkbox"/> | No <input checked="" type="checkbox"/> | N/a <input checked="" type="checkbox"/> |
| Legacies | 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). 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. | Yes <input checked="" type="checkbox"/> | No <input checked="" type="checkbox"/> | N/a <input checked="" type="checkbox"/> |
| Government grants | The charity has received government grants in the reporting period | Yes <input checked="" type="checkbox"/> | No <input checked="" type="checkbox"/> | N/a <input checked="" type="checkbox"/> |
| Tax reclaims on donations and gifts | 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. | Yes <input checked="" type="checkbox"/> | No <input checked="" type="checkbox"/> | N/a <input checked="" type="checkbox"/> |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | Yes <input checked="" type="checkbox"/> | No <input checked="" type="checkbox"/> | N/a <input checked="" type="checkbox"/> |
| Donated goods | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. 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. 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'. 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. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes <input checked="" type="checkbox"/> | No <input checked="" type="checkbox"/> | N/a <input checked="" type="checkbox"/> |
| Donated services and facilities | 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. 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. | Yes <input checked="" type="checkbox"/> | No <input checked="" type="checkbox"/> | N/a <input checked="" type="checkbox"/> |
| Support costs | The charity has incurred expenditure on support costs. | Yes <input checked="" type="checkbox"/> | No <input checked="" type="checkbox"/> | N/a <input checked="" type="checkbox"/> |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | Yes <input checked="" type="checkbox"/> | No <input checked="" type="checkbox"/> | N/a <input checked="" type="checkbox"/> |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | Yes <input checked="" type="checkbox"/> | No <input checked="" type="checkbox"/> | N/a <input checked="" type="checkbox"/> |
| Income from membership subscriptions | 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. | Yes <input checked="" type="checkbox"/> | No <input checked="" type="checkbox"/> | N/a <input checked="" type="checkbox"/> |

| | | | | |
|---------------------------------------|---|--------------------------|--------------------------|-------------------------------------|
| Settlement of insurance claims | 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|------------------------------------|---|--------------------------|--------------------------|-------------------------------------|
| Investment gains and losses | 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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

2.3 EXPENDITURE AND LIABILITIES

| | | | | |
|------------------------------|--|--------------------------|--------------------------|-------------------------------------|
| Liability recognition | 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|-------------------------------------|--|--------------------------|--------------------------|-------------------------------------|
| Governance and support costs | 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|--|--|--------------------------|--------------------------|-------------------------------------|
| | 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|---|---|--------------------------|--------------------------|-------------------------------------|
| Grants with performance conditions | 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|--|--|--------------------------|--------------------------|-------------------------------------|
| Grants payable without performance conditions | 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|------------------------|--|--------------------------|-------------------------------------|--------------------------|
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| | | | | |
|------------------------|--|--------------------------|-------------------------------------|--------------------------|
| Deferred income | No material item of deferred income has been included in the accounts. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| | | | | |
|------------------|---|-------------------------------------|--------------------------|-------------------------------------|
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|-----------------------------------|---|--------------------------|--------------------------|-------------------------------------|
| Provisions for liabilities | 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 | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|------------------------------------|---|--------------------------|-------------------------------------|-------------------------------------|
| Basic financial instruments | 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

2.4 ASSETS

| | | | | |
|---|--------------------------|--------------------------|--------------------------|-------------------------------------|
| Tangible fixed assets for use by charity | They are valued at cost. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|--------------------------------|---|--------------------------|-------------------------------------|--------------------------|
| Intangible fixed assets | 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 9.5 | Yes | No | N/a |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| | | | | |
|--|--------------------------|-------------------------------------|--------------------------|-------------------------------------|
| | They are valued at cost. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|------------------------|--|--------------------------|-------------------------------------|--------------------------|
| Heritage assets | 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 9.6.1.4. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| | | | | |
|--|--------------------------|--------------------------|--------------------------|-------------------------------------|
| | They are valued at cost. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|--------------------|---|--------------------------|--------------------------|-------------------------------------|
| Investments | 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 measured reliably in which case it is measured at cost less impairment. | Yes | No | N/a |
| | | <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"/> |

| | | | | |
|------------------------------------|---|--------------------------|--------------------------|-------------------------------------|
| Stocks and work in progress | 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. | Yes | No | N/a |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

Debtors

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 date 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

Current asset investments

They are valued at fair value except where they qualify as basic financial instruments.

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

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3

Analysis of income

| Analysis | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|----------------------------|--|-----------------------|-------------------------------|--------------------|------------------|-----------------|
| Donations and legacies: | Donations and gifts | 46,700 | - | - | 46,700 | 54,459 |
| | 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 | 46,700 | - | - | 46,700 | 54,459 |
| Charitable activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Income from investments: | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing 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 | 46,700 | - | - | 46,700 | 54,459 | |

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 6

Analysis of expenditure

| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|--------------------|-------------------------|-----------------|------------------|-----------------|
| Analysis | | | | | |
| Expenditure on raising funds: | | | | | |
| Incurring seeking donations | - | - | - | - | - |
| Incurring seeking legacies | - | - | - | - | - |
| Incurring 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 | - | - | - | - | - |
| 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 | - | - | - | - | - |
| Total expenditure on raising funds | - | - | - | - | - |
| Expenditure on charitable activities | | | | | |
| Donations made by charity | 47,000 | - | - | - | 83,690 |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Total expenditure on charitable activities | 47,000 | - | - | - | 83,690 |
| Separate material item of expense | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Total | - | - | - | - | - |

Other

| | | | | | |
|--------------------------------|---------------|----------|----------|-----------|---------------|
| Bank charges | 42 | - | - | 42 | 73 |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Total other expenditure | 42 | - | - | 42 | 73 |
| TOTAL EXPENDITURE | 47,042 | - | - | 42 | 83,763 |

Other information:**Analysis of expenditure on charitable activities**

| Activity or programme | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
| | £ | £ | £ | £ | £ |
| Donations | Donations sent to YFC India | 47,000 | | 47,000 | 83,690 |
| Total | | 83,690 | | 83,690 | 164,400 |

Prior year expenditure on charitable activities can be analysed as follows:

| |
|-------------------------------------|
| £83,690 donated to YFC India |
|-------------------------------------|

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

| |
|--|
| |
|--|

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

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| 35,860 | 36,202 |
| - | - |
| 35,860 | 36,202 |

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Sports, Education, Welfare Association, Rurka Kalan, UK

On accounts for the year
ended

31 December 2023

Charity no
(if any)

1135996

Set out on pages

1-11

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent
examiner's statement

- In connection with my examination, no matter has come to my attention
1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name:

Dr Rakesh Sachdev BSc MSc PhD FCCA ACA

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

ICAEW & ACCA

Address:

5 Albany Road

Coventry

CV5 6JQ

SPORTS, EDUCATION, WELFARE ASSOCIATION, RURKA KALAN, UK

England & Wales - Charity number 1135996

Accounts



Trustees' annual report (including Directors' report) for the period

From: 1 January 2022 **To:** 31 December 2022

Charity name: Sports, Education, Welfare Association, Rurka Kalan, UK

Charity registration number: 1135996

Company number: N/A

Objectives and activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | To encourage the youth of Rurka Kalan village – and surrounding areas of Punjab, India – to participate in the sport of football to obtain the positive benefits of physical exercise and health. To improve village infrastructure and facilities throughout the community, this will in turn improve social welfare and living conditions. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | Providing education, welfare and physical exercise through the sport of football. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit. | Para 1.18 | Confirmed |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|--|----------------|----------------------------|
| Policy on grant making | Para 1.38 | We do not give grants |
| Policy on social investment including program related investment | Para 1.38 | We do not make investments |

Achievements and performance

| | | |
|--|------------------|--|
| <p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p> | <p>Para 1.20</p> | <p>The charity continues to support the village of Rurka Kalan, and the surrounding areas of Punjab, India.</p> <p>Continued support was given to the academy set up to provide education, welfare and sporting activities for residents of the community.</p> |
|--|------------------|--|

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|------------------|--|
| <p>Achievements against objectives set</p> | <p>Para 1.41</p> | <p>Most objectives have been met. Aims are long term.</p> |
| <p>Performance of fundraising activities against objectives set</p> | <p>Para 1.41</p> | <p>We are satisfied fundraising activities were still of a good level. Income was lower than in 2021, but we have still managed to raise significant funds for donations to India.</p> |
| <p>Investment performance against objectives</p> | <p>Para 1.41</p> | <p>We do not invest</p> |

Financial review

| | | |
|---|------------------|--|
| <p>Review of the charity's financial position at the end of the period</p> | <p>Para 1.21</p> | <p>Reserves are lower this year as donations made out exceeded receipts, but financial position is still very healthy.</p> |
| <p>Statement explaining the policy for holding reserves stating why they are held</p> | <p>Para 1.22</p> | <p>All reserves held are unrestricted. Any reserves held are for short-term purposes only and will be used towards the Charity objectives in the following period.</p> |
| <p>Amount of reserves held</p> | <p>Para 1.22</p> | <p>£36,202</p> |
| <p>Reasons for holding zero reserves</p> | <p>Para 1.22</p> | <p>N/A</p> |
| <p>Details of fund materially in deficit</p> | <p>Para 1.24</p> | <p>N/A</p> |
| <p>Explanation of any</p> | <p>Para 1.23</p> | <p>N/A</p> |

| | | |
|---|--|--|
| uncertainties about the charity continuing as a going concern | | |
|---|--|--|

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|---|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | The Charity's principle source of funds is by way of grants received from the organisations such as FIFA, and also by way of donations from the public. |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | Attracting funding is always difficult, particularly in the current financial & health climate. |

Structure, governance and management

| | | |
|---|-----------|--|
| Description of charity's trusts: | | |
| Type of governing document: for example, trust deed , memorandum and articles of association etc | Para 1.25 | Constitution adopted 7 September 2009 and amended 25 March 2010. |
| How is the charity constituted? for example limited company , unincorporated association , CIO | Para 1.25 | Trust |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | There is no formal method to identify potential governors but those applying must be approved by the existing Trustees/Directors |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|--|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| | | |

| | | |
|---|-----------|--|
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and administrative details

| | |
|-----------------------------|---|
| Charity name | Sports, Education, Welfare Association, Rurka Kalan, UK |
| Other name the charity uses | N/A |
| Registered charity number | 1135996 |
| Charity's principal address | 5 Albany Road, Earlsdon, Coventry, CV5 6JQ |

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 | Ravinder Singh Sandhu | | | |
| 2 | Jasbir Singh Sandhu | | | |
| 3 | Boota Singh Sandhu | | | |
| 4 | Kulwant Singh Sandhu | | | |
| 5 | Kamaljit Punni | | | |
| 6 | Jaskaran Singh Sandhu | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |

Corporate trustees – names of the directors at the date the report was approved

| | |
|---------------|--|
| Director name | |
| | |

| | |
|--|--|
| | |
|--|--|

Name of trustees holding title to property belonging to the charity

Funds held as custodian trustees on behalf of others

| | |
|---|--|
| Description of the assets held in this capacity | |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

Additional information (optional)

Names and addresses of advisers (optional information)

| Type of adviser | Name | Address |
|-----------------|---------------|--|
| Accountants | Sachdev & Co. | 5 Albany Road, Earlsdon, Coventry, CV5 6JQ |
| | | |
| | | |
| | | |

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

| |
|--|
| |
|--|

Exemptions from disclosure

Reason for non-disclosure of key personnel details

| |
|--|
| |
|--|

Other optional information

| |
|--|
| |
|--|

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

| | | |
|---|---------------------|--|
| Signature(s) | | |
| Full name(s) | Jasbir Singh Sandhu | |
| Position (for example Secretary, Chair, etc) | Trustee | |
| Date | 24 October 2023 | |



| | | | | |
|--|------------|----|------------------------|------------|
| Sports, Education, Welfare Association, Rurka Kalan UK | | | Charity No (if any) | 1135996 |
| Annual Accounts for the Period | | | | |
| Period start date | 01/01/2022 | To | Period end date | 31/12/2022 |

Section A Statement of financial activities

| Recommended categories by activity | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Prior year funds |
|---|----------------|--------------------|-------------------------|-----------------|-----------------|------------------|
| | | £ F01 | £ F02 | £ F03 | £ F04 | £ F05 |
| Incoming resources (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 54,459 | - | - | 54,459 | 113,095 |
| Charitable activities | S02 | - | - | - | - | - |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | - | - | - | - | - |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | - | - | - | - |
| Total | S07 | 54,459 | - | - | 54,459 | 113,095 |
| Resources expended (Note 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 83,690 | - | - | 83,690 | 164,400 |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | 73 | - | - | 73 | 220 |
| Total | S12 | 83,763 | - | - | 83,763 | 164,620 |
| Net income/(expenditure) before investment gains/(losses) | S13 | - 29,304 | - | - | - 29,304 | - 51,525 |
| Net gains/(losses) on investments | S14 | - | - | - | - | - |
| Net income/(expenditure) | S15 | - 29,304 | - | - | - 29,304 | - 51,525 |
| Extraordinary items | S16 | - | - | - | - | - |
| Transfers between funds | S17 | - | - | - | - | - |
| Other recognised gains/(losses): | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| Net movement in funds | S20 | - 29,304 | - | - | - 29,304 | - 51,525 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S21 | 65,506 | - | - | 65,506 | 117,031 |
| Total funds carried forward | S22 | 36,202 | - | - | 36,202 | 65,506 |

Section B

Balance sheet

Guidance Notes

Fixed assets

| | |
|---------------------------|-----------|
| Intangible assets | (Note 15) |
| Tangible assets | (Note 14) |
| Heritage assets | (Note 16) |
| Investments | (Note 17) |
| Total fixed assets | |

| | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total this year £ F04 | Total last year £ F05 |
|-----|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| B01 | - | - | - | - | - |
| B02 | - | - | - | - | - |
| B03 | - | - | - | - | - |
| B04 | - | - | - | - | - |
| B05 | - | - | - | - | - |

Current assets

| | |
|-----------------------------|-------------|
| Stocks | (Note 18) |
| Debtors | (Note 19) |
| Investments | (Note 17.4) |
| Cash at bank and in hand | (Note 24) |
| Total current assets | |

| | | | | | |
|-----|--------|---|---|--------|--------|
| B06 | - | - | - | - | - |
| B07 | - | - | - | - | - |
| B08 | - | - | - | - | - |
| B09 | 36,202 | - | - | 36,202 | 65,506 |
| B10 | 36,202 | - | - | 36,202 | 65,506 |

Creditors: amounts falling due within one year (Note 20)

| | | | | | |
|-----|---|---|---|---|---|
| B11 | - | - | - | - | - |
|-----|---|---|---|---|---|

Net current assets/(liabilities)

| | | | | | |
|-----|--------|---|---|--------|--------|
| B12 | 36,202 | - | - | 36,202 | 65,506 |
|-----|--------|---|---|--------|--------|

Total assets less current liabilities

| | | | | | |
|-----|--------|---|---|--------|--------|
| B13 | 36,202 | - | - | 36,202 | 65,506 |
|-----|--------|---|---|--------|--------|

Creditors: amounts falling due after one year (Note 20)

Provisions for liabilities

| | | | | | |
|-----|---|---|---|---|---|
| B14 | - | - | - | - | - |
| B15 | - | - | - | - | - |

Total net assets or liabilities


| | | | | | |
|-----|--------|---|---|--------|--------|
| B16 | 36,202 | - | - | 36,202 | 65,506 |
|-----|--------|---|---|--------|--------|

Funds of the Charity

| | |
|-------------------------|-----------|
| Endowment funds | (Note 27) |
| Restricted income funds | (Note 27) |
| Unrestricted funds | |
| Revaluation reserve | |
| Total funds | |

| | | | | | |
|-----|--------|---|---|--------|--------|
| B17 | - | - | - | - | - |
| B18 | - | - | - | - | - |
| B19 | 36,202 | - | - | 36,202 | 65,506 |
| B20 | - | - | - | - | - |
| B21 | 36,202 | - | - | 36,202 | 65,506 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|---|---------------------|--------------------------------|
|  | Jasbir Singh Sandhu | 24/10/2023 |
| | | |

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:

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 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;

| |
|-----|
| N/A |
|-----|

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

| |
|-----|
| N/A |
|-----|

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.

| |
|-----|
| N/A |
|-----|

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

Yes*

| |
|---|
| ✓ |
|---|

* -Tick as appropriate

No*

| |
|--|
| |
|--|

Please disclose:

(i) the nature of the change in accounting policy;

N/A

| | |
|--|-----|
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i> | N/A |
| <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 FRS 102 SORP.</i> | N/A |

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

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

Please disclose:

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

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

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

Please disclose:

| | |
|---|-----|
| <i>(i) the nature of the prior period error;</i> | N/A |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | N/A |

(ii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.

N/A

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

| Recognition of income | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" 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> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" 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> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Legacies | <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> <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> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Government grants | <p>The charity has received government grants in the reporting period</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" 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> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" 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> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" 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> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| | <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> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| | <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> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| | <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> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| | <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" 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> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| | <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> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Support costs | <p>The charity has incurred expenditure on support costs.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" 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> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Income from interest, royalties and dividends | <p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Income from membership subscriptions | <p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| | <p>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.</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |
| Settlement of insurance | <p>Insurance claims are only included in the SoFA when the general income recognition</p> | <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | | | | | | |

| | | | | |
|--|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Settlement of insurance claims | criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Investment gains and losses | 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. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.3 EXPENDITURE AND LIABILITIES | | | | |
| Liability recognition | 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. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Governance and support costs | 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. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants with performance conditions | 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. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants payable without performance conditions | 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. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Deferred income | No material item of deferred income has been included in the accounts. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Provisions for liabilities | 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 | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Basic financial instruments | 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. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.4 ASSETS | | | | |
| Tangible fixed assets for use by charity | They are valued at cost. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Intangible fixed assets | 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 9.5 | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | They are valued at cost. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Heritage assets | 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 9.6.1.4. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | They are valued at cost. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Investments | 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 measured reliably in which case it is measured at cost less impairment. | <input checked="" type="checkbox"/> | <input checked="" 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 | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Stocks and work in progress | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | <input checked="" type="checkbox"/> | <input checked="" 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. | <input checked="" type="checkbox"/> | <input checked="" 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. | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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, | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

they are measured at the cash or other consideration expected to be received.

| | | |
|---|---|---|
| ✓ | ✓ | ✓ |
|---|---|---|

Debtors

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 date 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

| | | |
|---|---|---|
| ✓ | ✓ | ✓ |
|---|---|---|

Current asset investments

They are valued at fair value except where they qualify as basic financial instruments.

Yes No N/a

| | | |
|---|---|---|
| ✓ | ✓ | ✓ |
|---|---|---|

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3

Analysis of income

| Analysis | | Unrestricted | Restricted | Endowment | Total funds | Prior year |
|-----------------------------------|--|--------------|--------------|-----------|-------------|------------|
| | | funds | income funds | funds | £ | £ |
| Donations and legacies: | Donations and gifts | 54,459 | - | - | 54,459 | 113,095 |
| | 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 | 54,459 | - | - | 54,459 | 113,095 |
| Charitable activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Income from investments: | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Separate material item of income: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | 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 | 54,459 | - | - | 54,459 | 113,095 | |

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

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

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| 36,202 | 65,506 |
| - | - |
| 36,202 | 65,506 |

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Sports, Education, Welfare Association, Rurka Kalan, UK

On accounts for the year
ended

31 December 2022

Charity no
(if any)

1135996

Set out on pages

1-10

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent
examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Rakesh Sachdev

Date: 24/10/2023

Name: Dr Rakesh Sachdev BSc MSc PhD FCCA ACA

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

ICAEW & ACCA

Address:

5 Albany Road

Coventry

CV5 6JQ

SPORTS, EDUCATION, WELFARE ASSOCIATION, RURKA KALAN, UK

England & Wales - Charity number 1135996

Accounts



Trustees' annual report (including Directors' report) for the period

From: 1 January 2021 **To:** 31 December 2021

Charity name: Sports, Education, Welfare Association, Rurka Kalan, UK

Charity registration number: 1135996

Company number: N/A

Objectives and activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | To encourage the youth of Rurka Kalan village – and surrounding areas of Punjab, India – to participate in the sport of football to obtain the positive benefits of physical exercise and health. To improve village infrastructure and facilities throughout the community, this will in turn improve social welfare and living conditions. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | Providing education, welfare and physical exercise through the sport of football. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit. | Para 1.18 | Confirmed |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|--|----------------|----------------------------|
| Policy on grant making | Para 1.38 | We do not give grants |
| Policy on social investment including program related investment | Para 1.38 | We do not make investments |

Achievements and performance

| | | |
|--|------------------|--|
| <p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p> | <p>Para 1.20</p> | <p>The charity continues to support the village of Rurka Kalan, and the surrounding areas of Punjab, India.</p> <p>Continued support was given to the academy set up to provide education, welfare and sporting activities for residents of the community.</p> |
|--|------------------|--|

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|------------------|--|
| <p>Achievements against objectives set</p> | <p>Para 1.41</p> | <p>Most objectives have been met. Aims are long term.</p> |
| <p>Performance of fundraising activities against objectives set</p> | <p>Para 1.41</p> | <p>Given the global Covid-19 pandemic, the Charity is satisfied its fundraising activities were still of a good level. We have still managed to raise significant funds for donations to India in spite of the pandemic.</p> |
| <p>Investment performance against objectives</p> | <p>Para 1.41</p> | <p>We do not invest</p> |

Financial review

| | | |
|---|------------------|---|
| <p>Review of the charity's financial position at the end of the period</p> | <p>Para 1.21</p> | <p>The Charity has increased its donations made this year, and receipts have also increased despite the ongoing Covid-19 pandemic. As a result reserves are lower but still very healthy.</p> |
| <p>Statement explaining the policy for holding reserves stating why they are held</p> | <p>Para 1.22</p> | <p>All reserves held are unrestricted. Any reserves held are for short-term purposes only and will be used towards the Charity objectives in the following period.</p> |
| <p>Amount of reserves held</p> | <p>Para 1.22</p> | <p>£65,506</p> |
| <p>Reasons for holding zero reserves</p> | <p>Para 1.22</p> | <p>N/A</p> |

| | | |
|--|-----------|-----|
| Details of fund materially in deficit | Para 1.24 | N/A |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | N/A |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|---|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | The Charity's principle source of funds is by way of grants received from the organisations such as FIFA, and also by way of donations from the public. |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | Attracting funding is always difficult, particularly in the current financial & health climate. |

Structure, governance and management

| | | |
|---|-----------|--|
| Description of charity's trusts: | | |
| Type of governing document: for example, trust deed , memorandum and articles of association etc | Para 1.25 | Constitution adopted 7 September 2009 and amended 25 March 2010. |
| How is the charity constituted? for example limited company , unincorporated association , CIO | Para 1.25 | Trust |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | There is no formal method to identify potential governors but those applying must be approved by the existing Trustees/Directors |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|-------------------------|-----------|--|
| Policies and procedures | Para 1.51 | |
|-------------------------|-----------|--|

| | | |
|---|-----------|--|
| adopted for the induction and training of trustees | | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and administrative details

| | |
|-----------------------------|---|
| Charity name | Sports, Education, Welfare Association, Rurka Kalan, UK |
| Other name the charity uses | N/A |
| Registered charity number | 1135996 |
| Charity's principal address | 5 Albany Road, Earlsdon, Coventry, CV5 6JQ |

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 | Ravinder Singh Sandhu | | | |
| 2 | Jasbir Singh Sandhu | | | |
| 3 | Boota Singh Sandhu | | | |
| 4 | Kulwant Singh Sandhu | | | |
| 5 | Kamaljit Punni | | | |
| 6 | Jaskaran Singh Sandhu | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |

Corporate trustees – names of the directors at the date the report was approved

| Director name | |
|---------------|--|
| | |
| | |

Name of trustees holding title to property belonging to the charity

Funds held as custodian trustees on behalf of others

| | |
|---|--|
| Description of the assets held in this capacity | |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

Additional information (optional)

Names and addresses of advisers (optional information)

| Type of adviser | Name | Address |
|-----------------|---------------|--|
| Accountants | Sachdev & Co. | 5 Albany Road, Earlsdon, Coventry, CV5 6JQ |
| | | |
| | | |
| | | |

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

| |
|--|
| |
|--|

Exemptions from disclosure

Reason for non-disclosure of key personnel details

| |
|--|
| |
|--|

Other optional information

| |
|--|
| |
|--|

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

| | | |
|---|---------------------|--|
| Signature(s) | | |
| Full name(s) | Jasbir Singh Sandhu | |
| Position (for example Secretary, Chair, etc) | Trustee | |
| Date | 25 October 2022 | |



| | | | | |
|--|-------------------|----|------------------------|-------------------|
| Sports, Education, Welfare Association, Rurka Kalan UK | | | Charity No (if any) | 1135996 |
| Annual Accounts for the Period | | | | |
| Period start date | 01/01/2021 | To | Period end date | 31/12/2021 |

Section A Statement of financial activities

| Recommended categories by activity | Guidance Note | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|---|---------------|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| Incoming resources (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 113,095 | - | - | 113,095 | 39,582 |
| Charitable activities | S02 | - | - | - | - | - |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | - | - | - | - | - |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | - | - | - | - |
| Total | S07 | 113,095 | - | - | 113,095 | 39,582 |
| Resources expended (Note 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 164,400 | - | - | 164,400 | 60,673 |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | 220 | - | - | 220 | - |
| Total | S12 | 164,620 | - | - | 164,620 | 60,673 |
| Net income/(expenditure) before investment gains/(losses) | S13 | - 51,525 | - | - | - 51,525 | - 21,091 |
| Net gains/(losses) on investments | S14 | - | - | - | - | - |
| Net income/(expenditure) | S15 | - 51,525 | - | - | - 51,525 | - 21,091 |
| Extraordinary items | S16 | - | - | - | - | - |
| Transfers between funds | S17 | - | - | - | - | - |
| Other recognised gains/(losses): | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18 | - | - | - | - | - |
| Other gains/(losses) | S19 | - | - | - | - | - |
| Net movement in funds | S20 | - 51,525 | - | - | - 51,525 | - 21,091 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S21 | 117,031 | - | - | 117,031 | 138,122 |
| Total funds carried forward | S22 | 65,506 | - | - | 65,506 | 117,031 |

Section B

Balance sheet

| | | Guidance Notes | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total this year £ F04 | Total last year £ F05 |
|---|-------------|----------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Fixed assets | | | | | | | |
| Intangible assets | (Note 15) | B01 | - | - | - | - | - |
| Tangible assets | (Note 14) | B02 | - | - | - | - | - |
| Heritage assets | (Note 16) | B03 | - | - | - | - | - |
| Investments | (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | | B05 | - | - | - | - | - |
| Current assets | | | | | | | |
| Stocks | (Note 18) | B06 | - | - | - | - | - |
| Debtors | (Note 19) | B07 | - | - | - | - | - |
| Investments | (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand | (Note 24) | B09 | 65,506 | - | - | 65,506 | 117,031 |
| Total current assets | | B10 | 65,506 | - | - | 65,506 | 117,031 |
| Creditors: amounts falling due within one year | | | | | | | |
| | (Note 20) | B11 | - | - | - | - | - |
| Net current assets/(liabilities) | | B12 | 65,506 | - | - | 65,506 | 117,031 |
| Total assets less current liabilities | | B13 | 65,506 | - | - | 65,506 | 117,031 |
| Creditors: amounts falling due after one year | | | | | | | |
| | (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | | | | | | | |
| | | B15 | - | - | - | - | - |
| Total net assets or liabilities | | B16 | 65,506 | - | - | 65,506 | 117,031 |
| Funds of the Charity | | | | | | | |
| Endowment funds | (Note 27) | B17 | - | - | - | - | - |
| Restricted income funds | (Note 27) | B18 | - | - | - | - | - |
| Unrestricted funds | | B19 | 65,506 | - | - | 65,506 | 117,031 |
| Revaluation reserve | | B20 | - | - | - | - | - |
| Total funds | | B21 | 65,506 | - | - | 65,506 | 117,031 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|-----------|---------------------|--------------------------------|
| | Jasbir Singh Sandhu | 25/08/2022 |
| | | |

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:

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 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;

N/A

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

N/A

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.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

Yes*

| |
|---|
| ✓ |
|---|

* -Tick as appropriate

No*

| |
|--|
| |
|--|

Please disclose:

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

| | |
|---|-----|
| <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 FRS 102 SORP.</i> | N/A |
|---|-----|

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

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

Please disclose:

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

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

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

Please disclose:

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

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

| | | | | |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Recognition of income | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Offsetting | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants and donations | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Legacies | <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> <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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Government grants | The charity has received government grants in the reporting period | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Tax reclaims on donations and gifts | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Donated goods | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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'. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Donated services and facilities | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Support costs | The charity has incurred expenditure on support costs. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Settlement of insurance claims | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|------------------------------------|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Investment gains and losses | 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"/> |

2.3 EXPENDITURE AND LIABILITIES

| | | | | |
|------------------------------|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Liability recognition | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|-------------------------------------|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Governance and support costs | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|
| | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|---|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Grants with performance conditions | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Grants payable without performance conditions | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|------------------------|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|------------------------|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Deferred income | No material item of deferred income has been included in the accounts. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|------------------|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|-----------------------------------|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Provisions for liabilities | 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 | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|------------------------------------|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Basic financial instruments | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

2.4 ASSETS

| | | | | |
|---|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Tangible fixed assets for use by charity | They are valued at cost. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|--------------------------------|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Intangible fixed assets | 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 9.5 | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|--|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | They are valued at cost. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|------------------------|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Heritage assets | 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 9.6.1.4. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|--|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | They are valued at cost. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|--------------------|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Investments | 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 measured reliably in which case it is measured at cost less impairment. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|--|---|-------------------------------------|-------------------------------------|-------------------------------------|
| | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|------------------------------------|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Stocks and work in progress | 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 checked="" type="checkbox"/> | <input checked="" 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|
| | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

Debtors

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 date 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

Current asset investments

They are valued at fair value except where they qualify as basic financial instruments.

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

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3

Analysis of income

| Analysis | | Unrestricted | Restricted | Endowment | Total funds | Prior year |
|-----------------------------------|--|--------------|--------------|-----------|-------------|------------|
| | | funds | income funds | funds | £ | £ |
| Donations and legacies: | Donations and gifts | 113,095 | - | - | 113,095 | 37,038 |
| | Gift Aid | - | - | - | - | 2,544 |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | - | - | - | - | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 113,095 | - | - | 113,095 | 39,582 |
| Charitable activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Income from investments: | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Separate material item of income: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | 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 | 113,095 | - | - | 113,095 | 39,582 | |

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

| Note 6 | Analysis of expenditure | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|--------------------------------------|---|--------------------|-------------------------|-----------------|------------------|-----------------|
| | | | | | | |
| Expenditure on raising funds: | 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 | - | - | - | - | - |
| | 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 | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total expenditure on raising funds | - | - | - | - | - |
| Expenditure on charitable activities | Donations made by charity | 164,400 | - | - | - | 60,673 |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total expenditure on charitable activities | 164,400 | - | - | - | 60,673 |
| Separate material item of expense | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Total | - | - | - | - | - |

Other

| | | | | | |
|--------------------------------|------------|----------|----------|------------|----------|
| Bank charges | 220 | - | - | 220 | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Total other expenditure | 220 | - | - | 220 | - |

TOTAL EXPENDITURE

| | | | | |
|---------|---|---|-----|--------|
| 164,620 | - | - | 220 | 60,673 |
|---------|---|---|-----|--------|

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
| | £ | £ | £ | £ | £ |
| Donations | Donations sent to YFC India | 164,400 | | 164,400 | 60,673 |
| Total | | 164,400 | | 164,400 | 60,673 |

Prior year expenditure on charitable activities can be analysed as follows:

| |
|------------------------------|
| £60,673 donated to YFC India |
|------------------------------|

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

| |
|--|
| |
|--|

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

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| 65,506 | 117,031 |
| - | - |
| 65,506 | 117,031 |

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Sports, Education, Welfare Association, Rurka Kalan, UK

On accounts for the year
ended

31 December 2021

Charity no
(if any)

1135996

Set out on pages

1-11

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent
examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Name:

Dr Rakesh Sachdev BSc MSc PhD FCCA ACA

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

ICAEW & ACCA

Address:

5 Albany Road

Coventry

CV5 6JQ



SPORTS, EDUCATION, WELFARE ASSOCIATION, RURKA KALAN, UK

England & Wales - Charity number 1135996

Accounts



Trustees' annual report (including Directors' report) for the period

From: 1 January 2020 **To:** 31 December 2020

Charity name: Sports, Education, Welfare Association, Rurka Kalan, UK

Charity registration number: 1135996

Company number: N/A

Objectives and activities

| | SORP reference | |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | To encourage the youth of Rurka Kalan village – and surrounding areas of Punjab, India – to participate in the sport of football to obtain the positive benefits of physical exercise and health. To improve village infrastructure and facilities throughout the community, this will in turn improve social welfare and living conditions. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | Providing education, welfare and physical exercise through the sport of football. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit. | Para 1.18 | Confirmed |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|--|----------------|----------------------------|
| Policy on grant making | Para 1.38 | We do not give grants |
| Policy on social investment including program related investment | Para 1.38 | We do not make investments |

Achievements and performance

| | | |
|--|------------------|--|
| <p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p> | <p>Para 1.20</p> | <p>The charity continues to support the village of Rurka Kalan, and the surrounding areas of Punjab, India.</p> <p>Continued support was given to the academy set up to provide education, welfare and sporting activities for residents of the community.</p> |
|--|------------------|--|

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|------------------|--|
| <p>Achievements against objectives set</p> | <p>Para 1.41</p> | <p>Most objectives have been met. Aims are long term.</p> |
| <p>Performance of fundraising activities against objectives set</p> | <p>Para 1.41</p> | <p>Given the global Covid-19 pandemic, the Charity is satisfied its fundraising activities were still of a good level. We have still managed to raise significant funds for donations to India in spite of the pandemic.</p> |
| <p>Investment performance against objectives</p> | <p>Para 1.41</p> | <p>We do not invest</p> |

Financial review

| | | |
|---|------------------|--|
| <p>Review of the charity's financial position at the end of the period</p> | <p>Para 1.21</p> | <p>The Charity has increased its donations made this year, whilst receipts have reduced as a result of the Covid-19 pandemic. As a result reserves are lower but still very healthy.</p> |
| <p>Statement explaining the policy for holding reserves stating why they are held</p> | <p>Para 1.22</p> | <p>All reserves held are unrestricted. Any reserves held are for short-term purposes only and will be used towards the Charity objectives in the following period.</p> |
| <p>Amount of reserves held</p> | <p>Para 1.22</p> | <p>£117,031</p> |
| <p>Reasons for holding zero reserves</p> | <p>Para 1.22</p> | <p>N/A</p> |

| | | |
|--|-----------|-----|
| Details of fund materially in deficit | Para 1.24 | N/A |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | N/A |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|---|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | The Charity's principle source of funds is by way of grants received from the organisations such as FIFA, and also by way of donations from the public. |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | Attracting funding is always difficult, particularly in the current financial & health climate. |

Structure, governance and management

| | | |
|---|-----------|--|
| Description of charity's trusts: | | |
| Type of governing document: for example, trust deed , memorandum and articles of association etc | Para 1.25 | Constitution adopted 7 September 2009 and amended 25 March 2010. |
| How is the charity constituted? for example limited company , unincorporated association , CIO | Para 1.25 | Trust |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | There is no formal method to identify potential governors but those applying must be approved by the existing Trustees/Directors |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|-------------------------|-----------|--|
| Policies and procedures | Para 1.51 | |
|-------------------------|-----------|--|

| | | |
|---|-----------|--|
| adopted for the induction and training of trustees | | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and administrative details

| | |
|-----------------------------|---|
| Charity name | Sports, Education, Welfare Association, Rurka Kalan, UK |
| Other name the charity uses | N/A |
| Registered charity number | 1135996 |
| Charity's principal address | 5 Albany Road, Earlsdon, Coventry, CV5 6JQ |

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 | Ravinder Singh Sandhu | | | |
| 2 | Jasbir Singh Sandhu | | | |
| 3 | Boota Singh Sandhu | | | |
| 4 | Kulwant Singh Sandhu | | | |
| 5 | Kamaljit Punni | | | |
| 6 | Jaskaran Singh Sandhu | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |

Corporate trustees – names of the directors at the date the report was approved

| Director name | |
|---------------|--|
| | |
| | |

Name of trustees holding title to property belonging to the charity

Funds held as custodian trustees on behalf of others

| | |
|---|--|
| Description of the assets held in this capacity | |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

Additional information (optional)

Names and addresses of advisers (optional information)

| Type of adviser | Name | Address |
|-----------------|---------------|--|
| Accountants | Sachdev & Co. | 5 Albany Road, Earlsdon, Coventry, CV5 6JQ |
| | | |
| | | |
| | | |

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

| |
|--|
| |
|--|

Exemptions from disclosure

Reason for non-disclosure of key personnel details

| |
|--|
| |
|--|

Other optional information

| |
|--|
| |
|--|

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

| | | |
|---|-------------------------------|--|
| Signature(s) | | |
| Full name(s) | Jasbir Singh Sandhu | |
| Position (for example Secretary, Chair, etc) | Trustee | |
| Date | 18 th October 2021 | |



| | | | | |
|--|------------|----|------------------------|------------|
| Sports, Education, Welfare Association, Rurka Kalan UK | | | Charity No (if any) | 1135996 |
| Annual Accounts for the Period | | | | |
| Period start date | 01/01/2020 | To | Period end date | 31/12/2020 |

Section A Statement of financial activities

| Recommended categories by activity | Guidance Note | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|---|---------------|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| Incoming resources (Note 3) | | | | | | |
| Income and endowments from: | | | | | | |
| Donations and legacies | S01 | 39,582 | - | - | 39,582 | 221,811 |
| Charitable activities | S02 | - | - | - | - | - |
| Other trading activities | S03 | - | - | - | - | - |
| Investments | S04 | - | - | - | - | - |
| Separate material item of income | S05 | - | - | - | - | - |
| Other | S06 | - | - | - | - | - |
| Total | S07 | 39,582 | - | - | 39,582 | 221,811 |
| Resources expended (Note 6) | | | | | | |
| Expenditure on: | | | | | | |
| Raising funds | S08 | - | - | - | - | - |
| Charitable activities | S09 | 60,673 | - | - | 60,673 | 147,765 |
| Separate material item of expense | S10 | - | - | - | - | - |
| Other | S11 | - | - | - | - | - |
| Total | S12 | 60,673 | - | - | 60,673 | 147,765 |
| Net income/(expenditure) before investment gains/(losses) | | | | | | |
| Net gains/(losses) on investments | S13 | 21,091 | - | - | 21,091 | 74,046 |
| Net income/(expenditure) Extraordinary items | S14 | - | - | - | - | - |
| Transfers between funds | S15 | 21,091 | - | - | 21,091 | 74,046 |
| Other recognised gains/(losses): | S16 | - | - | - | - | - |
| Gains and losses on revaluation of fixed assets for the charity's own use | S17 | - | - | - | - | - |
| Other gains/(losses) | S18 | - | - | - | - | - |
| Net movement in funds | S19 | - | - | - | - | - |
| | S20 | 21,091 | - | - | 21,091 | 74,046 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | S21 | 138,122 | - | - | 138,122 | 64,076 |
| Total funds carried forward | S22 | 117,031 | - | - | 117,031 | 138,122 |

Section B

Balance sheet

| | | Guidance Notes | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|---|-------------|----------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
| | | | £ | £ | £ | £ | £ |
| | | | F01 | F02 | F03 | F04 | F05 |
| Fixed assets | | | | | | | |
| Intangible assets | (Note 15) | B01 | - | - | - | - | - |
| Tangible assets | (Note 14) | B02 | - | - | - | - | - |
| Heritage assets | (Note 16) | B03 | - | - | - | - | - |
| Investments | (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | | B05 | - | - | - | - | - |
| Current assets | | | | | | | |
| Stocks | (Note 18) | B06 | - | - | - | - | - |
| Debtors | (Note 19) | B07 | - | - | - | - | - |
| Investments | (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand | (Note 24) | B09 | 117,031 | - | - | 117,031 | 138,122 |
| Total current assets | | B10 | 117,031 | - | - | 117,031 | 138,122 |
| Creditors: amounts falling due within one year | | | | | | | |
| | (Note 20) | B11 | - | - | - | - | - |
| Net current assets/(liabilities) | | B12 | 117,031 | - | - | 117,031 | 138,122 |
| Total assets less current liabilities | | B13 | 117,031 | - | - | 117,031 | 138,122 |
| Creditors: amounts falling due after one year | | | | | | | |
| | (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | | B15 | - | - | - | - | - |
| Total net assets or liabilities | | B16 | 117,031 | - | - | 117,031 | 138,122 |
| Funds of the Charity | | | | | | | |
| Endowment funds | (Note 27) | B17 | - | - | - | - | - |
| Restricted income funds | (Note 27) | B18 | - | - | - | - | - |
| Unrestricted funds | | B19 | 117,031 | - | - | 117,031 | 138,122 |
| Revaluation reserve | | B20 | - | - | - | - | - |
| Total funds | | B21 | 117,031 | - | - | 117,031 | 138,122 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval dd/mm/yyyy |
|-----------|---------------------|--------------------------------|
| | Jasbir Singh Sandhu | 18/10/2021 |
| | | |

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* 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* 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;

N/A

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

N/A

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.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

Yes*

* -Tick as appropriate

No*

Please disclose:

(i) the nature of the change in accounting policy;

N/A

| | |
|---|-----|
| <i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i> | N/A |
| <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 FRS 102 SORP.</i> | N/A |

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

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

Please disclose:

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

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

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

Please disclose:

| | |
|--|-----|
| <i>(i) the nature of the prior period error;</i> | N/A |
| <i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i> | N/A |

(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.

N/A

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

| | | | | |
|--|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Recognition of income | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Offsetting | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants and donations | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Legacies | 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). 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Government grants | The charity has received government grants in the reporting period | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Tax reclaims on donations and gifts | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Donated goods | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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'. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Donated services and facilities | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Support costs | The charity has incurred expenditure on support costs. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Settlement of insurance claims | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

| | | | | |
|--|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Investment gains and losses | 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"/> |
| 2.3 EXPENDITURE AND LIABILITIES | | | | |
| Liability recognition | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Governance and support costs | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants with performance conditions | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Grants payable without performance conditions | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Deferred income | No material item of deferred income has been included in the accounts. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Provisions for liabilities | 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 | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Basic financial instruments | 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.4 ASSETS | | | | |
| Tangible fixed assets for use by charity | They are valued at cost. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Intangible fixed assets | 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 9.5 | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | They are valued at cost. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Heritage assets | 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 9.6.1.4. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | They are valued at cost. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Investments | 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 measured reliably in which case it is measured at cost less impairment. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| Stocks and work in progress | 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 checked="" type="checkbox"/> | <input checked="" 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. | Yes | No | N/a |
| | | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| | 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

Debtors

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 date 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 checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

Current asset investments

They are valued at fair value except where they qualify as basic financial instruments.

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

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3

Analysis of income

| Analysis | | Unrestricted | Restricted | Endowment | Total funds | Prior year |
|-----------------------------------|--|--------------|--------------|---------------|----------------|------------|
| | | funds | income funds | funds | £ | £ |
| Donations and legacies: | Donations and gifts | 37,038 | - | - | 37,038 | 221,421 |
| | Gift Aid | 2,544 | - | - | 2,544 | 390 |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | - | - | - | - | - |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | 39,582 | - | - | 39,582 | 221,811 | |
| Charitable activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | - | - | - | - | - | |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | - | - | - | - | - | |
| Income from investments: | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | - | - | - | - | - | |
| 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 | 39,582 | - | - | 39,582 | 221,811 | |

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Note 6

Analysis of expenditure

| | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|--------------------|-------------------------|-----------------|------------------|-----------------|
| Expenditure on raising funds: | | | | | |
| Analysis | | | | | |
| 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 | - | - | - | - | - |
| 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 | - | - | - | - | - |
| | - | - | - | - | - |
| Total expenditure on raising funds | - | - | - | - | - |
| Expenditure on charitable activities | | | | | |
| Donations made by charity | 60,673 | - | - | - | 147,765 |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Total expenditure on charitable activities | 60,673 | - | - | - | 147,765 |
| Separate material item of expense | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Total | - | - | - | - | - |

Other

| | | | | | |
|--------------------------------|---|---|---|---|---|
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Total other expenditure | - | - | - | - | - |

TOTAL EXPENDITURE

| | | | | |
|--------|---|---|---|---------|
| 60,673 | - | - | - | 147,765 |
|--------|---|---|---|---------|

Other information:

Analysis of expenditure on charitable activities

| Activity or programme | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Total prior year |
|-----------------------|--------------------------------|-----------------------------|---------------|-----------------|------------------|
| | £ | £ | £ | £ | £ |
| Donations | Donations sent to YFC India | 60,673 | | 60,673 | 147,765 |
| Total | | 147,765 | | 147,765 | 113,000 |

Prior year expenditure on charitable activities can be analysed as follows:

| |
|-------------------------------|
| £147,765 donated to YFC India |
|-------------------------------|

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

| |
|--|
| |
|--|

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

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| 117,031 | 138,122 |
| - | - |
| 117,031 | 138,122 |

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Sports, Education, Welfare Association, Rurka Kalan UK

On accounts for the year
ended

31 December 2020

Charity no
(if any)

1135996

Set out on pages

1-12

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent
examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Rakesh Sachdev

Date:

19 October 2021

Name:

Dr Rakesh Sachdev BSc MSc PhD FCCA ACA

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

ICAEW & ACCA

Address:

5 Albany Road

Coventry

CV5 6JQ