

WORLD SIKH AID

England & Wales - Charity number 1169171

Details

Other names WSA

Status Registered

Legal form CIO

Registered 2016-09-14

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

Contact

Address Unit E Belvue House
Belvue Road
Northolt
UB5 5QJ

Phone 02085704111

Email INFO@WORLDSIKHAID.ORG

Website www.worldsikhaid.org

Activities

Objects: THE RELIEF AND ASSISTANCE OF PEOPLE IN ANY PART OF THE WORLD WHO ARE VICTIMS OF WAR OR NATURAL DISASTER, POVERTY, TROUBLE OR CATASTROPHE.

Activities: The Charity is set to help the general public and it does this by making grants to individuals and providing buildings facilities or open space to the needy. It mainly operates though out England and Wales as well as countries like India, Nepal, Philippines or where ever help is needed.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- India
- Nepal
- Philippines
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£16,821	£18,503	-	-
2024-03-31	£19,933	£19,626	-	-
2023-03-31	£25,523	£23,137	-	-
2022-03-31	£715	£971	-	-
2021-03-31	£1,200	£6,030	-	-

Trustees

Name	Role	Appointed
HARMINDER SINGH KALER		2016-09-14
SANDEEP SINGH MATTOO		2016-09-14
Waljit Singh		2016-09-14

WORLD SIKH AID

England & Wales - Charity number 1169171

Accounts

World Sikh Aid

Charity No. 1169171

Trustee's Report and Unaudited Accounts

31 March 2025

	Pages
Independent Examiner's Report	-

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1169171

Trustee

The following trustee served during the year:

H.S. Kaler

Accountants

Taxeasy Ltd

6 Station Parade

Ealing Road

Northolt

UB5 5HR

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

H.S. Kaler

Trustee

31 March 2025

World Sikh Aid
Independent Examiners Report
Independent Examiner's Report to the trustee of World Sikh Aid

I report to the trustees on my examination of the financial statements of World Sikh Aid for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

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

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

Taxeasy Ltd
6 Station Parade
Ealing Road

Northolt
UB5 5HR
31 March 2025

World Sikh Aid
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £
Income and endowments from:			
Donations and legacies	2	16,822	16,822
Total		16,822	16,822
Expenditure on:			
Raising funds	3	18,080	18,080
Other	4	2,700	2,700
Total		20,780	20,780
Net gains on investments		-	-
Net expenditure		(3,958)	(3,958)
Transfers between funds		-	-
Net expenditure before other gains/(losses)		(3,958)	(3,958)
Other gains and losses			
Net movement in funds		(3,958)	(3,958)
Reconciliation of funds:			
Total funds carried forward		(3,958)	(3,958)

World Sikh Aid

Balance Sheet

at 31 March 2025

Charity No. 1169171

2025

£

Current assets

Cash at bank and in hand

(3,253)

(3,253)

Creditors: Amount falling due within one year

6 (705)

Net current liabilities

(3,958)

Total assets less current liabilities

(3,958)

Net liabilities excluding pension asset or liability

(3,958)

Total net liabilities

(3,958)

The funds of the charity

Restricted funds

7

Unrestricted funds

7

General funds

(3,958)

(3,958)

Reserves

7

Total funds

(3,958)

Approved by the trustees on 31 March 2025

And signed on their behalf by:

H.S. Kaler

Trustee

31 March 2025

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

World Sikh Aid
Notes to the Accounts

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Income from donations and legacies

Unrestricted	Total
	2025
£	£
16,822	16,822
<u>16,822</u>	<u>16,822</u>

3 Expenditure on raising funds

Unrestricted	Total 2025
£	£
<i>Costs of generating voluntary income</i>	
18,080	18,080
<u>18,080</u>	<u>18,080</u>

4 Other expenditure

Unrestricted	Total 2025
£	£
General administrative costs	423
Legal and professional costs	2,277
<u>2,700</u>	<u>2,700</u>

5 Staff costs

No employee received emoluments in excess of £60,000.

6 Creditors:

amounts falling due within one year

2025

£

Loans from trustees

705

705

7 Movement in funds

Incoming resources (including other gains/losses)	Resources expended	At 31 March 2025
£	£	£
Restricted funds:		
Unrestricted funds:		
General funds	(20,780)	(3,958)
<u>16,822</u>	<u>(20,780)</u>	<u>(3,958)</u>
Total funds	<u>(20,780)</u>	<u>(3,958)</u>

8 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	(3,958)	(3,958)
	<u>(3,958)</u>	<u>(3,958)</u>

9 Reconciliation of net debt

	Cash flows	At 31 March 2025
	£	£
Cash and cash equivalents	(3,253)	(3,253)
	<u>(3,253)</u>	<u>(3,253)</u>
Net debt	<u>(3,253)</u>	<u>(3,253)</u>

World Sikh Aid
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Total funds 2025 £
Income and endowments from:		
Donations and legacies	16,822	16,822
	<u>16,822</u>	<u>16,822</u>
Total income and endowments	16,822	16,822
Expenditure on:		
Costs of generating donations and legacies	18,080	18,080
	<u>18,080</u>	<u>18,080</u>
Total of expenditure on raising funds	18,080	18,080
General administrative costs, including depreciation and amortisation		
Bank charges	423	423
	<u>423</u>	<u>423</u>
Legal and professional costs		
Other legal and professional costs	2,277	2,277
	<u>2,277</u>	<u>2,277</u>
Total of expenditure of other costs	<u>2,700</u>	<u>2,700</u>
Total expenditure	20,780	20,780
Net gains on investments	-	-
	<u>-</u>	<u>-</u>
Net expenditure	(3,958)	(3,958)
	<u>(3,958)</u>	<u>(3,958)</u>
Net expenditure before other gains/(losses)	(3,958)	(3,958)
Other Gains	-	-
	<u>-</u>	<u>-</u>
Net movement in funds	(3,958)	(3,958)
	<u>(3,958)</u>	<u>(3,958)</u>
Reconciliation of funds:		
Total funds brought forward	-	-
	<u>-</u>	<u>-</u>
Total funds carried forward	<u>(3,958)</u>	<u>(3,958)</u>

WORLD SIKH AID

England & Wales - Charity number 1169171

Accounts

Charity Registration No. 1169171

Company Registration No. CE008790 (England and Wales)

WORLD SIKH AID
TRUSTEES REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

WORLD SIKH AID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Waljit Singh Mr S S Mattoo H S Kaler
Charity number	1169171
Company number	CE008790
Principal address	Unit E Belvue Road Northolt Middlesex UB5 5QJ
Independent examiner	JSP Accountants Limited Chartered Certified Accountants First Floor 10 College Road Harrow HA1 1BE

WORLD SIKH AID

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WORLD SIKH AID

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's [governing document], the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr Waljit Singh

Mr S S Mattoo

H S Kaler

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The Charity's objects are set as follows:

- General Charitable purpose
- Help the disabled
- The prevention or relief of Poverty
-

The Charity is set to help the general public and it does this by making grants to individuals and providing buildings facilities or open space to the needy.

It mainly operates though out England and Wales as well as countries like India, Nepal, Philippines or where ever help is needed.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The attached financial statements show the current state of finances which the Trustees consider to be sound.

Financial review

The trustees will continue to review the bookkeeping, recording and overall systems in order to provide an improved and efficient system, which will be able to cope adequately with the Charity's future expansion strategy.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

On behalf of the board of Trustees

Mr Waljit Singh

Trustee

Dated: 7 November 2024

WORLD SIKH AID

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORLD SIKH AID

I report on the accounts of the Charity for the year ended 31 March 2024, which are set out on pages 3 to 5.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of World Sikh Aid for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JSP Accountants Limited
Chartered Certified Accountants
First Floor
10 College Road
Harrow
HA1 1BE

Dated: 7 November 2024

WORLD SIKH AID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
<u>Incoming resources from generated funds</u>			
Incoming resources from charitable activities	2	19,933	25,523
		<hr/>	<hr/>
<u>Resources expended</u>	3		
Costs of generating funds			
Costs of generating donations and legacies		18,520	21,608
		<hr/>	<hr/>
Net incoming resources available		1,413	3,915
Governance costs		1,106	1,529
		<hr/>	<hr/>
Total resources expended		19,626	23,137
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		307	2,386
Fund balances at 1 April 2023		(792)	(3,178)
		<hr/>	<hr/>
Fund balances at 31 March 2024		(485)	(792)
		<hr/>	<hr/>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WORLD SIKH AID

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		4,283		3,184	
Creditors: amounts falling due within one year	6	<u>(4,768)</u>		<u>(3,976)</u>	
Total assets less current liabilities			<u>(485)</u>		<u>(792)</u>
Income funds					
Unrestricted funds			<u>(485)</u>		<u>(792)</u>
			<u>(485)</u>		<u>(792)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 7 November 2024

Mr Waljit Singh
Trustee

Company Registration No. CE008790

WORLD SIKH AID

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

2 Incoming resources from charitable activities

	2024 £	2023 £
Charitable donations and Fundraising Income	<u>19,933</u>	<u>25,523</u>

3 Total resources expended

	2024 £	2023 £
Costs of generating funds		
Costs of generating donations and legacies	18,520	21,608
Governance costs	<u>1,106</u>	<u>1,529</u>
	<u>19,626</u>	<u>23,137</u>

Governance costs includes payments to the auditors of £792 for Independent examination fees.

4 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year,

5 Employees

There were no employees during the year.

6 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>4,768</u>	<u>3,976</u>

WORLD SIKH AID

England & Wales - Charity number 1169171

Accounts

Charity Registration No. 1169171

Company Registration No. CE008790 (England and Wales)

WORLD SIKH AID
TRUSTEES REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

WORLD SIKH AID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Waljit Singh Mr S S Mattoo H S Kaler
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WORLD SIKH AID

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WORLD SIKH AID

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's [governing document], the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr Waljit Singh

Mr S S Mattoo

H S Kaler

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The Charity's objects are set as follows:

- General Charitable purpose
- Help the disabled
- The prevention or relief of Poverty
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The Charity is set to help the general public and it does this by making grants to individuals and providing buildings facilities or open space to the needy.

It mainly operates though out England and Wales as well as countries like India, Nepal, Philippines or where ever help is needed.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The attached financial statements show the current state of finances which the Trustees consider to be sound.

Financial review

The trustees will continue to review the bookkeeping, recording and overall systems in order to provide an improved and efficient system, which will be able to cope adequately with the Charity's future expansion strategy.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

On behalf of the board of Trustees

Mr Waljit Singh

Trustee

Dated: 7 November 2024

WORLD SIKH AID

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORLD SIKH AID

I report on the accounts of the Charity for the year ended 31 March 2023, which are set out on pages 3 to 5.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of World Sikh Aid for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JSP Accountants Limited
Chartered Certified Accountants
First Floor
10 College Road
Harrow
HA1 1BE

Dated: 7 November 2024

WORLD SIKH AID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
<u>Incoming resources from generated funds</u>			
Incoming resources from charitable activities	2	25,523	715
		<hr/>	<hr/>
<u>Resources expended</u>	3		
Costs of generating funds			
Costs of generating donations and legacies		21,608	-
		<hr/>	<hr/>
Net incoming resources available		3,915	715
Governance costs		1,529	971
		<hr/>	<hr/>
Total resources expended		23,137	971
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		2,386	(256)
Fund balances at 1 April 2022		(3,178)	(2,922)
		<hr/>	<hr/>
Fund balances at 31 March 2023		(792)	(3,178)
		<hr/>	<hr/>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WORLD SIKH AID

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		3,184		6	
Creditors: amounts falling due within one year	6	<u>(3,976)</u>		<u>(3,184)</u>	
Total assets less current liabilities			<u>(792)</u>		<u>(3,178)</u>
Income funds					
Unrestricted funds			<u>(792)</u>		<u>(3,178)</u>
			<u>(792)</u>		<u>(3,178)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 7 November 2024

Mr Waljit Singh
Trustee

Company Registration No. CE008790

WORLD SIKH AID

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

2 Incoming resources from charitable activities

	2023 £	2022 £
Charitable donations and Fundraising Income	<u>25,523</u>	<u>715</u>

3 Total resources expended

	2023 £	2022 £
Costs of generating funds		
Costs of generating donations and legacies	21,608	-
Governance costs	<u>1,529</u>	<u>971</u>
	<u>23,137</u>	<u>971</u>

Governance costs includes payments to the auditors of £792 for Independent examination fees.

4 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year,

5 Employees

There were no employees during the year.

6 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>3,976</u>	<u>3,184</u>

WORLD SIKH AID

England & Wales - Charity number 1169171

Accounts

Charity Registration No. 1169171

Company Registration No. CE008790 (England and Wales)

WORLD SIKH AID
TRUSTEES REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

WORLD SIKH AID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Waljit Singh Mr S S Mattoo H S Kaler
Charity number	1169171
Company number	CE008790
Principal address	Unit E Belvue Road Northolt Middlesex UB5 5QJ
Independent examiner	JSP Accountants Limited Chartered Certified Accountants First Floor 10 College Road Harrow HA1 1BE

WORLD SIKH AID

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WORLD SIKH AID

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's [governing document], the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr Waljit Singh

Mr S S Mattoo

H S Kaler

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The Charity's objects are set as follows:

- General Charitable purpose
- Help the disabled
- The prevention or relief of Poverty
-

The Charity is set to help the general public and it does this by making grants to individuals and providing buildings facilities or open space to the needy.

It mainly operates though out England and Wales as well as countries like India, Nepal, Philippines or where ever help is needed.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The attached financial statements show the current state of finances which the Trustees consider to be sound.

Financial review

The trustees will continue to review the bookkeeping, recording and overall systems in order to provide an improved and efficient system, which will be able to cope adequately with the Charity's future expansion strategy.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

On behalf of the board of Trustees

Mr Waljit Singh

Trustee

Dated: 7 November 2024

WORLD SIKH AID

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORLD SIKH AID

I report on the accounts of the Charity for the year ended 31 March 2022, which are set out on pages 3 to 5.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of World Sikh Aid for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JSP Accountants Limited
Chartered Certified Accountants
First Floor
10 College Road
Harrow
HA1 1BE

Dated: 7 November 2024

WORLD SIKH AID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
<u>Incoming resources from generated funds</u>			
Incoming resources from charitable activities	2	715	1,200
		<hr/>	<hr/>
<u>Resources expended</u>	3		
Costs of generating funds			
Costs of generating donations and legacies		-	1,514
		<hr/>	<hr/>
Net incoming resources available		715	(314)
Charitable activities			
Funds expended for International Aid		-	3,114
		<hr/>	<hr/>
Governance costs		971	1,402
		<hr/>	<hr/>
Total resources expended		971	6,030
		<hr/>	<hr/>
Net expenditure for the year/ Net movement in funds		(256)	(4,830)
Fund balances at 1 April 2021		(2,922)	1,908
		<hr/>	<hr/>
Fund balances at 31 March 2022		(3,178)	(2,922)
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WORLD SIKH AID

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		6		1,038	
Creditors: amounts falling due within one year	6	<u>(3,184)</u>		<u>(3,960)</u>	
Total assets less current liabilities			<u>(3,178)</u>		<u>(2,922)</u>
Income funds					
Unrestricted funds			<u>(3,178)</u>		<u>(2,922)</u>
			<u>(3,178)</u>		<u>(2,922)</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 7 November 2024

Mr Waljit Singh
Trustee

Company Registration No. CE008790

WORLD SIKH AID

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

2 Incoming resources from charitable activities

	2022	2021
	£	£
Charitable donations and Fundraising Income	715	1,200
	<u> </u>	<u> </u>

3 Total resources expended

	2022	2021
	£	£
Costs of generating funds		
Costs of generating donations and legacies	-	1,514
Charitable activities		
International Aid	-	3,114
Governance costs	971	1,402
	<u> </u>	<u> </u>
	971	6,030
	<u> </u>	<u> </u>

Governance costs includes payments to the auditors of £792 for Independent examination fees.

4 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year,

5 Employees

There were no employees during the year.

6 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	3,184	3,960
	<u> </u>	<u> </u>

WORLD SIKH AID

England & Wales - Charity number 1169171

Accounts

Charity Registration No. 1169171

Company Registration No. CE008790 (England and Wales)

WORLD SIKH AID
TRUSTEES REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

WORLD SIKH AID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Waljit Singh Mr S S Mattoo H S Kaler
Charity number	1169171
Company number	CE008790
Principal address	Unit E Belvue Road Northolt Middlesex UB5 5QJ
Independent examiner	JSP Accountants Limited Chartered Accountants & Statutory Auditors First Floor 10 College Road Harrow HA1 1BE

WORLD SIKH AID

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WORLD SIKH AID

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's [governing document], the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr Waljit Singh
Mr S S Mattoo
H S Kaler

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The Charity's objects are set as follows:

- General Charitable purpose
- Help the disabled
- The prevention or relief of Poverty
-

The Charity is set to help the general public and it does this by making grants to individuals and providing buildings facilities or open space to the needy.

It mainly operates though out England and Wales as well as countries like India, Nepal, Philippines or where ever help is needed.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The attached financial statements show the current state of finances which the Trustees consider to be sound.

Financial review

The trustees will continue to review the bookkeeping, recording and overall systems in order to provide an improved and efficient system, which will be able to cope adequately with the Charity's future expansion strategy.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

On behalf of the board of Trustees



Mr Waljit Singh

Trustee

Dated: 2 September 2021

WORLD SIKH AID

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORLD SIKH AID

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 3 to 6.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of World Sikh Aid for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



JSP Accountants Limited
Chartered Accountants & Statutory Auditors
First Floor
10 College Road
Harrow
HA1 1BE

Dated: 2 September 2021

WORLD SIKH AID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
<u>Incoming resources from generated funds</u>			
Incoming resources from charitable activities	2	<u>1,200</u>	<u>36,124</u>
<u>Resources expended</u>	3		
Costs of generating funds			
Costs of generating donations and legacies		<u>1,514</u>	<u>30,558</u>
Net incoming resources available		(314)	5,566
Charitable activities			
Funds expended for International Aid		<u>3,114</u>	<u>16,422</u>
Governance costs		<u>1,402</u>	<u>5,839</u>
Total resources expended		<u>6,030</u>	<u>52,819</u>
Net expenditure for the year/ Net movement in funds		(4,830)	(16,695)
Fund balances at 1 April 2020		<u>1,908</u>	<u>18,603</u>
Fund balances at 31 March 2021		<u>(2,922)</u>	<u>1,908</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WORLD SIKH AID

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		1,038		5,075	
Creditors: amounts falling due within one year	6	<u>(3,960)</u>		<u>(3,167)</u>	
Total assets less current liabilities			<u>(2,922)</u>		<u>1,908</u>
Income funds					
Unrestricted funds			<u>(2,922)</u>		<u>1,908</u>
			<u>(2,922)</u>		<u>1,908</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 2 September 2021


Mr Waljit Singh
Trustee

Company Registration No. CE008790

WORLD SIKH AID

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

2 Incoming resources from charitable activities

	2021 £	2020 £
Charitable donations and Fundraising Income	<u>1,200</u>	<u>36,124</u>

3 Total resources expended

	Other costs £	Charitable Activities £	Total 2021 £	Total 2020 £
Costs of generating funds				
Costs of generating donations and legacies	1,514	-	1,514	30,558
Charitable activities				
International Aid	-	3,114	3,114	16,422
Governance costs	<u>1,402</u>	-	<u>1,402</u>	<u>5,839</u>
	<u>2,916</u>	<u>3,114</u>	<u>6,030</u>	<u>52,819</u>

Governance costs includes payments to the auditors of £792 for Independent examination fees.

4 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year,

5 Employees

There were no employees during the year.

WORLD SIKH AID

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6	Creditors: amounts falling due within one year	2021 £	2020 £
	Accruals	<u>3,960</u>	<u>3,167</u>