

CHARITY REGISTRATION NUMBER: 1198851

Sikh Women's Aid
Unaudited Financial Statements
30 April 2023

XL ASSOCIATES LTD

Chartered Certified Accountants and Registered Auditors
Hazara House
502 - 504 Dudley Road
Wolverhampton
West Midlands
WV2 3AA

Sikh Women's Aid

Financial Statements

Year ended 30 April 2023

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Sikh Women's Aid

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2023.

Chair's report

Chair's Report - Sukhvinder Kaur - Chair of Trustees

2022/23 has been a year of unprecedented demand for Sikh Women's Aid. Having seen a significant increase in demand for services during the pandemic and as a result of the launch and publicity of our founding survey and report 'From Her, Kings are Born', the demand from both women and young girls as well as public and voluntary organisations has continued throughout the year.

During 2022/23 we have seen an escalation in the crisis of abuse, violence, exploitation, and honour based harmful practices that Sikh Panjabi women and girls are facing within the community. The escalation was reflected in our 2022 survey and report as well as two Domestic Homicide reviews of Sikh Panjabi women who were killed by their spouses - Sarbjit Kaur aged 38 and Sukhjeet Uppal aged 40.

As is often the case in faith and ethnically diverse communities, where there is a perceived criticism of the community, there remains a small but influential group of Sikh individuals who remain committed in constantly undermining our work. This is done by orchestrating a campaign of personal attacks on the trustees and staff of SWA as well as pointing to counter narratives, often instigated by men in the community, as well as politicians, self-proclaimed academics, and prominent so called 'leaders' within faith settings. I only wish to highlight this as our founding team and staff are often working in high-risk situations and there is a significant segment of the Sikh Panjabi community that feel that our work brings shame and dishonour to the community.

Our survey findings published in November 2022, demonstrated that 2 out of 3 of respondents had experienced domestic abuse and one third had suffered sexual abuse. Our 2022 report further evidenced that 62% had been subjected to sexual abuse as children (under 16). A staggering 20% of respondents said they were or are currently experiencing suicidal thoughts because of their abuse. Such findings have provided a clear direction of travel in what our service provision should offer to victims in the short, medium, and long term.

We started the financial year by investing in developing our core infrastructure. We recruited 3 part time Domestic Abuse Support Workers, a policy and bid writer and a volunteer co-ordinator. By the end of 2022 we were able to recruit a full time CEO to consolidate our work in the West Midlands, oversee the set up and management of our crisis intervention service, helpline and explore the expansion of a face-to-face service into other localities across the country.

Sikh Women's Aid

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

Sikh Women's Aid have also been working in partnership with Gurdwara Aid and presented at their four regional conferences to talk about our report and its findings. Many Gurdwaras took copies of our report for their congregation members and this work in the community is ongoing.

Amongst other notable achievements during the year, we have:

" Delivered training to Safe Lives Staff

" Appeared and spoken on the Asian Panjabi media channel Kanshi TV to promote the annual survey, raise awareness of domestic abuse, coercive control, caste-based oppression and discuss how this links to domestic abuse, and suicide and mental health.

" Been recognised for our work (Chair and CEO) by being chosen as Baton Bearers for the Queens Baton Relay ahead of the Commonwealth Games 2022.

" Worked across gurdwaras as part of the Thirteen Community Clinics in Gurdwaras across the West Midlands to offer advice and support around domestic abuse to congregation members.

" Attended the Queen Consort's VAWG reception at Buckingham Palace to mark the International Day for the Elimination of Violence Against Women and Girls.

" CEO was as a keynote speaker at the Ambedkar Society seminar held at the House of Lords which discussed issues around Caste based abuse, where we spoke about the intersection of caste in the VAWG and DV space and the added layers of harm and trauma caused.

" Presented Mayor of West Midlands Andy Street with a copy of our report to highlight the worrying high figures of Sikh Panjabi women and children experiencing abuse across the region as part of a wider Sikh Roundtable meeting.

" Parliamentary event to launch the 2022 Sikh Women's Aid report.

We ended the year by winning Charity of the Year at the prestigious British Sikh Awards 2023. This was earned in recognition for our lifesaving work supporting women and children. None of the success and achievements would have been possible without the support of our funders; Birmingham City Council, West Midland's Police and Crime Commissioners office, The Circle NGO, The Home Office, The Ministry of Justice, Imkaan, AVA, Lottery, and our stakeholders who have listened to our voice and the lived experiences of Sikh Panjabi victim survivors. They are Imkaan, Women's Aid Federation, Nicole Jacobs and the DAC Office, Standing Together, Faith and VAWG Coalition, Birmingham City Council, Women's Resource Centre, Rt (Hon) Jess Phillips MP, Shadow Minister for Domestic Abuse, Rt (Hon) Caroline Nokes MP, Rt Chair of the Women and Equalities Select Committee.

On a final note, none of our achievements would have been possible without the dedication of our trustees, staff and volunteers who go above and beyond for our service users. We aim to build on the successes of this year to continue supporting victims. It is an honour to serve as Chair of Trustees for Sikh Women's Aid.

Sikh Women's Aid

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

Reference and administrative details

Registered charity name Sikh Women's Aid

Charity registration number 1198851

Principal office

The trustees

Ms G K Kang
Mrs S Kaur
Mrs M K Sungu

Independent examiner Harminder Chahal FCCA XL Associates Ltd
Hazara House
502 - 504 Dudley Road
Wolverhampton
West Midlands
WV2 3AA

Sikh Women's Aid

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

Structure, governance and management

Structure, Governance and Management

Sikh Women's Aid has converted from a not-for-profit company to a CIO (Charitable Incorporated Organisation). At the time of writing this report, we are winding down the old not-for-profit company. We have three trustees, a CEO to oversee service delivery and overall management of the charity. We have four part time support workers, one healthy relationships education worker for our early intervention and prevention project across Birmingham. We also have a Bid-writing and Policy Officer and a volunteer co-ordinator.

The Trustee Board meets with the CEO on a bi-monthly basis for updates and business planning.

Objectives

Vision

Ending the abuse, oppression and violence of Sikh/Punjabi women and children.

Mission

To make sure all Sikh/Punjabi women and children are safe and protected from harm in the home, community, and wider society, and are able to live their best life.

Sikh Women's Aid three core strategic objectives are:

- I. At the individual level - Developing and delivering sustainable quality information, advice and support services for Sikh Punjabi women and children.
- II. At the societal and community level - raising awareness of the characterisation and prevalence of domestic abuse within the Sikh Punjabi diaspora community, as well as amongst professional colleagues.
- III. At the organisational level - being a high quality, fit for purpose organisation that works collaboratively and seeks to continually innovate.

Sikh Women's Aid

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

Objectives and activities

Charitable Activities during 2022/23

In our last annual report, our goals during 2022/23 were:

Goal Outcome

Establish a part time helpdesk service Expanded the hours devoted to the helpdesk by a rota from the staff team and volunteers Develop a regional presence based on needs and referrals in one additional area outside the West Midlands Started discussions around work in London Conduct the annual survey Completed <https://www.sikh-womens-aid.org.uk/annual-report-2022-23>

Embed our volunteer programme Recruited a volunteer co-ordinator

Secure three-year funding to make sure we have three sustainable posts (a minimum of a Chief officer position and two caseworkers) A number of larger funders have required one year's accounts as a registered charity, until these have been completed, our options for larger funding opportunities is limited - we have however scoped opportunities and looked at financial modelling

Achievements and performance

Key outputs and outcomes for 2022/23

" Our second publication based on our annual survey, *From Her, Kings are Born 2022* evidenced the need for a 'by and for' support service for Sikh Panjabi women.

" Promoted our helpline within the community, sector, and statutory partners, leading to a rising increase in referrals.

" We now run an established helpline and case workers set up to provide crisis management for victim survivors of abuse. Each support worker is working with between 10 -15 cases at any one time.

" Recruited an additional three DV support workers and a full time CEO post to deliver our core priority of crisis intervention and therapeutic support.

" Began our healthy relationships education program in schools across Birmingham to deliver our core priority around early intervention and prevention.

" Parliamentary launch of 2022 report to ensure law makers are considering the needs of minoritized communities especially hard to reach communities like the Sikh Panjabi communities.

" Launched a monthly Podcast, 'The Phulkaari' to discuss and educate the Sikh Panjabi community and wider South Asian community about abuse, honour-based violence and the root causes from a community and cultural perspective to ease the taboo-ness around such conversations.

" Recruited a volunteer co-ordinator who has drafted all the required policies and procedures for safe recruitment and role development in line with the charitable aims of our organisation.

Sikh Women's Aid

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

Financial review

Sikh Women's Aid has increased almost six-fold its funding, jumping from £35,662 to £207,115 in its second year of operation as a charity. Growing from a volunteer-led small organisation to a formal organisation with employees has required more time to be invested in setting up systems and back-office functions. With six employees and a part-time consultant, we have been able to take on more and additional cases and respond to more queries from professionals. However, we remain in a situation where our funding is mostly a series of small grants (under £50,000) and only for a year. Added to this is the complication that our financial years do not coincide with many of our funding cycles. This has required us to look afresh at our financial management systems, and we are eager to source additional support for our financial and IT management. We are also conscious of the need to develop reserves and are on target to accumulate at least two months of free reserves by the end of the current financial year. Our priorities for the future are defined in our business plan, and we have a layered approach to both the expansion of services (geographically and via typology) and our internal management. The following two years are about financial and service consolidation to multi-year funding and gradually expanding into other key regions. We routinely get referrals and enquiries nationally with the East Midlands and London being our second and third highest referral areas due to the demographic's layout of the Sikh Panjabi Community. Being a truly by and for support service means many Sikh Panjabi women and girls getting in touch with us, see themselves in our work and will prefer to access our services over local generic providers. However, when returning to the issue of our beneficiaries, we have chosen deliberately to refrain from promoting our services and moving beyond the Midlands as we fear not being able to meet demand. We remain committed to providing a responsive and timely service as we move into the future.

Plans for future periods

Our priorities 2023/24

We have several long-term objectives over the next five years as follows:

- " Establish a 24/7 hour helpline with on call team for evenings and weekends." Offer a regional counselling service for victims of abuse.
- " Have an in-house family solicitor
- " Have an in-house immigration specialist
- " Have a specialist rape and sexual violence service
- " Continue to expand our specialist support service for girls and young women" Be well established in four regions
- " Be recognised as the go to organisation by women, children and policy and governmental stakeholders "
- " See an annual increase of reporting of abuse against women's and children within the community

Our core priorities during 2024/25 are to

- " Expand the trustee board with new specialisms related to mental health/wellbeing and family law"
- Achieve Imkaan quality standards via accreditation
- " Explore an advice quality standard accreditation for womens services" Pilot the 24/7 helpline
- " Consolidate our offer to survivors of sexual violence
- " Expand and consolidate our work in London
- " Develop a strategy on working with faith based organisations

Sikh Women's Aid

Trustees' Annual Report *(continued)*

Year ended 30 April 2023

The trustees' annual report was approved on 6 September 2023 and signed on behalf of the board of trustees by:



Ms G K Kang
Trustee



Mrs S Kaur
Trustee



Mrs M K Sungu
Trustee

Sikh Women's Aid

Independent Examiner's Report to the Trustees of Sikh Women's Aid

Year ended 30 April 2023

I report to the trustees on my examination of the financial statements of Sikh Women's Aid ('the charity') for the year ended 30 April 2023.

Responsibilities and basis of report

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

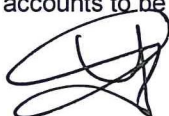
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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



Harminster Chahal FCCA
XL Associates Ltd
Independent Examiner

Hazara House
502 - 504 Dudley Road
Wolverhampton
West Midlands
WV2 3AA

Sikh Women's Aid

Statement of Financial Activities

Year ended 30 April 2023

	Note	Year to 30 Apr 23 Total funds £	Period from 26 Apr 21 to 30 Apr 22 Total funds £
Income and endowments			
Donations and legacies	4	207,115	35,662
Total income		<u>207,115</u>	<u>35,662</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies		102,622	35,662
Expenditure on charitable activities		901	—
Total expenditure		<u>103,523</u>	<u>35,662</u>
Net income and net movement in funds		<u>103,592</u>	<u>—</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 15 form part of these financial statements.

Sikh Women's Aid

Statement of Financial Position

30 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	6	6,068	—
Current assets			
Cash at bank and in hand		101,658	15,587
Creditors: amounts falling due within one year	7	4,134	15,587
Net current assets		<u>97,524</u>	<u>—</u>
Total assets less current liabilities		<u>103,592</u>	<u>—</u>
Net assets		<u>103,592</u>	<u>—</u>

These financial statements were approved by the board of trustees and authorised for issue on 6 Sep 23, and are signed on behalf of the board by:



Ms G K Kang
Trustee



Mrs S Kaur
Trustee



Mrs M K Sungu
Trustee

The notes on pages 12 to 15 form part of these financial statements.

Sikh Women's Aid

Statement of Cash Flows

Year ended 30 April 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	103,592	—
<i>Adjustments for:</i>		
Accrued (income)/expenses	(14,467)	14,947
<i>Changes in:</i>		
Trade and other creditors	3,014	640
Cash generated from operations	92,139	15,587
Net cash from operating activities	92,139	15,587
Cash flows from investing activities		
Purchase of tangible assets	(6,068)	—
Net cash used in investing activities	(6,068)	—
Net increase in cash and cash equivalents	86,071	15,587
Cash and cash equivalents at beginning of year	15,587	—
Cash and cash equivalents at end of year	101,658	15,587

The notes on pages 12 to 15 form part of these financial statements.

Sikh Women's Aid

Notes to the Financial Statements

Year ended 30 April 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/O XL Associates Ltd, Hazara House, 502-504 Dudley Road, Wolverhampton, West Midlands, WV2 3AA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Sikh Women's Aid

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Sikh Women's Aid

Notes to the Financial Statements (continued)

Year ended 30 April 2023

3. Accounting policies (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Total Funds 2023 £	Total Funds 2022 £
Donations		
Donation Unrestricted	75,210	11,862
Donations Restricted	131,905	23,800
	<u>207,115</u>	<u>35,662</u>

5. Staff costs

The average head count of employees during the year was 8 (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>8</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Sikh Women's Aid

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

6. Tangible fixed assets

	Equipment £
Cost	
At 1 May 2022	—
Additions	6,068
At 30 April 2023	<u>6,068</u>
Depreciation	
At 1 May 2022 and 30 April 2023	—
Carrying amount	
At 30 April 2023	<u>6,068</u>
At 30 April 2022	<u>—</u>

7. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,919	—
Accruals and deferred income	480	14,947
Social security and other taxes	1,735	128
Other creditors	—	512
	<u>4,134</u>	<u>15,587</u>

8. Analysis of net assets between funds

	Restricted Funds £	Total Funds 2023 £
Current assets	<u>103,592</u>	<u>103,592</u>
	Restricted Funds £	Total Funds 2022 £
Current assets	<u>—</u>	<u>—</u>

9. Analysis of changes in net debt

	At 1 May 2022 £	Cash flows £	At 30 Apr 2023 £
Cash at bank and in hand	<u>15,587</u>	<u>86,071</u>	<u>101,658</u>

The following pages do not form part of the financial statements.

Sikh Women's Aid

Detailed Statement of Financial Activities

Year ended 30 April 2023

	Year to 30 Apr 23 £	Period from 26 Apr 21 to 30 Apr 22 £
Income and endowments		
Donations and legacies		
Donation Unrestricted	75,210	11,862
Donations Restricted	131,905	23,800
	<u>207,115</u>	<u>35,662</u>
 Total income	 <u>207,115</u>	 <u>35,662</u>
 Expenditure		
Costs of raising donations and legacies		
Purchases	1,212	28,316
Wages and salaries	80,216	4,496
Other post-retirement benefits	1,668	—
Insurance	974	946
Other motor/travel costs	3,935	364
Legal and professional fees	1,022	—
Telephone	2,657	482
Other office costs	10,938	1,058
	<u>102,622</u>	<u>35,662</u>
 Expenditure on charitable activities		
Legal and professional fees	901	—
	<u>901</u>	<u>—</u>
 Total expenditure	 <u>103,523</u>	 <u>35,662</u>
 Net income	 <u>103,592</u>	 <u>—</u>

Sikh Women's Aid

Notes to the Detailed Statement of Financial Activities

Year ended 30 April 2023

	Year to 30 Apr 23 £	Period from 26 Apr 21 to 30 Apr 22 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Donations - direct costs	1,212	28,316
Donations - wages and salaries	80,216	4,496
Donations - training	1,668	—
Donations - insurance	974	946
Donations - other motor/travel costs	3,935	364
Donations - legal and professional fees	1,022	—
Donations - telephone	2,657	482
Donations - other office costs	10,938	1,058
	<u>102,622</u>	<u>35,662</u>
Costs of raising donations and legacies	<u>102,622</u>	<u>35,662</u>
Expenditure on charitable activities		
Governance costs		
Governance costs - accountancy fees	901	—
Expenditure on charitable activities	<u>901</u>	<u>—</u>