Ballards

TAX | AUDIT | CONSULTANCY

SI2155/SM/LA/PC

15 October 2026

PRIVATE & CONFIDENTIAL

Dr G Kaur
165 New Road
Birmingham
B69 2JT

Dear Dr Kaur

Sikh Your Mind - Accounts for the year ended 31 January 2026

I enclose the company's full financial statements for the year ending 31 January 2026 which are for filing at the Charity Commission by 31 October 2026.

These financial statements are for review by the trustees and if they are approved, I would be grateful if they could be signed and dated on the Balance Sheet on page 6 and also the Trustees' Report on page 2 as indicated. A copy of the certified accounts will be sent for your records.

If you have any queries, please do not hesitate to contact me.

Kind regards

Yours sincerely

S MORRIS

Droitwich
Oakmoore Court
Kingswood Road
Droitwich
WR9 0QH

Worcester
Waterside
Basin Road
Worcester
WR5 3DA

Birmingham
15 Colmore Row
Birmingham
B3 2BH

London
60 London Wall
London
EC2M 5TQ

01905 794 504 | 01905 794 504 | 0121 796 4321 | 0207 362 2873

hello@ballardsllp.com | ballardsllp.com

Ballards LLP is a limited liability partnership registered in England with registered no. **OC302548**
A list of the members is displayed at the registered office, together with a list of those non-members who are designated as partners.
We use the term 'partner' to refer to a member of the LLP, or an employee with equivalent standing and qualifications.
Registered to carry out audit work in the UK and regulated for a range of investment business activities by the institute of Chartered Accountants in England & Wales.

Ballards LLP
Chartered Accountants
Kingswood Road
Hampton Lovett
Droitwich
Worcestershire
WR9 0QH

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your report on the charity's financial statements for the year ended 31 January 2026. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

GENERAL

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK and Ireland) and that you do not express an audit opinion.

2. We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.

3. We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 January 2026 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.

4. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter under the Charities Act 2011, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view.

5. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

6. All the accounting records and related financial information, including minutes of all management and trustee meetings and correspondence with The Charity Commission have been made available to you for the purpose of your work.

ASSETS AND LIABILITIES

7. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed as applicable in the notes to the financial statements.

8. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as applicable.

9. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

LOANS AND ARRANGEMENTS

10. The charity has not granted any advances or credits to, or made guarantees on behalf of, trustee other than those disclosed in the financial statements.

LEGAL CLAIMS

11. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed as applicable in the financial statements.

LAWS AND REGULATIONS

12. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

RELATED PARTIES

13. Related party relationships and transactions have been appropriately accounted for and disclosed as applicable in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of company and charity law or accounting standards.

SUBSEQUENT EVENTS

14. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed as applicable.

GOING CONCERN

15. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to me made in the financial statements.

16. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to me made in the financial statements.

GRANTS AND DONATIONS

17. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

RESTRICTED GRANTS AND DONATIONS

18. Restricted grants and donations are as follows / listed overleaf:

Yours faithfully



19 Oct 2026

..... Date: …….

Signed on behalf of the board of trustees

Company registration number: CE017732

Charity registration number: 1183752

Sikh Your Mind

A charitable incorporated organisation

Annual Report and Financial Statements

for the Year Ended 31 January 2026

Sikh Your Mind

Contents

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

Sikh Your Mind

Reference and Administrative Details

Chairman	Dr G Kaur
Trustees	Mrs H Dhillon
Principal Office	173 Oakham Road Oldbury B69 1PZ
Company Registration Number	CE017732
Charity Registration Number	1183752
Independent Examiner	Ballards LLP Oakmoore Court 11c Kingswood Road Hampton Lovett Droitwich Worcestershire WR9 0QH

Sikh Your Mind

Trustees' Report

Objectives and activities

Public benefit

Sikh Your Mind continue to offer ad hoc workshops and talks at various events as well as lecturing at Universities. We have supported other organisations in the Sikh community, in thinking about mental health within their localities.

We continue to offer support on our telephone line and live chat every evening.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The annual report was approved by the trustees of the charity on 19 Oct 2026 and signed on its behalf by:



.....
Dr G Kaur
Chairman

Sikh Your Mind

Statement of Trustees' Responsibilities

The law applicable to charities in England and Wales requires Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps to prevent and detect fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and the financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

19 Oct 2026

Approved by the trustees of the charity on ..... and signed on its behalf by:



.....

Dr G Kaur
Chairman

Sikh Your Mind

Independent Examiner's Report to the trustees of Sikh Your Mind

I report on the accounts of the charity for the year ended 31 January 2026 which are set out on pages 5 to 13 .

Respective responsibilities of trustees and examiner
The trustees of the CIO 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 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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
- 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
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 2011; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

.....
Ben Powell MSci ACA
Ballards LLP

Oakmoore Court
11c Kingswood Road
Hampton Lovett
Droitwich
Worcestershire
WR9 0QH

Date:.....

Sikh Your Mind

Statement of Financial Activities for the Year Ended 31 January 2026
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2026 £
Income and Endowments from:			
Donations and legacies	3	3,211	3,211
Total Income		3,211	3,211
Expenditure on:			
Raising funds		(258)	(258)
Charitable activities	4	(8,501)	(8,501)
Total Expenditure		(8,759)	(8,759)
Net expenditure		(5,548)	(5,548)
Net movement in funds		(5,548)	(5,548)
Reconciliation of funds			
Total funds brought forward		7,810	7,810
Total funds carried forward	11	2,262	2,262

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	14,984	14,984
Total Income		14,984	14,984
Expenditure on:			
Raising funds		(1,448)	(1,448)
Charitable activities	4	(7,915)	(7,915)
Total Expenditure		(9,363)	(9,363)
Net income		5,621	5,621
Net movement in funds		5,621	5,621
Reconciliation of funds			
Total funds brought forward		2,189	2,189
Total funds carried forward	11	7,810	7,810

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 11.

Sikh Your Mind

(Registration number: CE017732)
Balance Sheet as at 31 January 2026

	Note	2026 £	2025 £
Current assets			
Cash at bank and in hand		3,276	8,824
Creditors: Amounts falling due within one year	10	(1,014)	(1,014)
Net assets		2,262	7,810
Funds of the charity:			
Restricted funds		-	-
Unrestricted income funds			
Unrestricted funds		2,262	7,810
Total funds	11	2,262	7,810

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 19 Oct 2026..... and signed on their behalf by:



.....
Dr G Kaur
Chairman

1 Charity status

The charity is a charitable incorporated organisation and consequently does not have share capital.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Sikh Your Mind meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity is exempt from preparing a cash flow statement.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33% straight line

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

3 Income from donations and legacies

	Unrestricted funds		
	General	Total 2026	Total 2025
	£	£	£
Donations and legacies;			
Donations from individuals	3,211	3,211	14,984
	3,211	3,211	14,984

4 Expenditure on charitable activities

	Note	Unrestricted funds		
		General	Total 2026	Total 2025
		£	£	£
Psychology services		6,018	6,018	5,352
Governance costs	5	2,483	2,483	2,563
		8,501	8,501	7,915

£8,561 (2025 - £7,915) of the above expenditure was attributable to unrestricted funds and £nil (2025 - £nil) to restricted funds.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total 2026	Total 2025
	£	£	£
Accountancy fees	1,074	1,074	1,074
Other governance costs	1,409	1,409	1,489
	2,483	2,483	2,563

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

7 Auditors' remuneration

	2026	2025
	£	£
Audit of the financial statements	1,074	1,074

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 February 2025	70	70
At 31 January 2026	70	70
Depreciation		
At 1 February 2025	70	70
At 31 January 2026	70	70
Net book value		
At 31 January 2026	-	-
At 31 January 2025	-	-

10 Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals	1,014	1,014

11 Funds

	Balance at 1 February 2025 £	Incoming resources £	Resources expended £	Balance at 31 January 2026 £
Unrestricted funds				
General				
Unrestricted funds	7,810	3,241	(8,789)	2,262

	Balance at 31 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 January 2025 £
Unrestricted funds				
General				
Unrestricted funds	2,189	14,984	(9,363)	7,810

12 Analysis of net funds

	At 1 February 2025 £	Cash flow £	At 31 January 2026 £
Cash at bank and in hand	8,824	(5,548)	3,276
Net debt	8,824	(5,548)	3,276

13 Related party transactions

There were no related party transactions in the year.

Sikh Your Mind

Detailed Statement of Financial Activities for the year ended 31 January 2025

	Unrestricted funds £	Total 2026 £
Income and Endowments from:		
Appeals and donations	3,211	3,211
Total Income	3,211	3,211
Expenditure on:		
Raising funds	258	258
Counselling/helpline payments	6,018	6,018
Insurance	529	529
Accountancy fees	1,074	1,074
Room hire	500	500
Telephone and fax	380	380
Total Expenditure	8,759	8,759
Net expenditure	(5,548)	(5,548)
Net movement in funds	(5,548)	(5,548)
Reconciliation of funds		
Total funds brought forward	7,810	7,810
Total funds carried forward	2,262	2,262

SuiteFiles Document Signing

Digitally signed by SuiteFiles Document Signing
Reason: Signature requested
Location: User IP : 86.28.91.214
Date: 2026.10.19 11:23:06