Johal Global Aid

(a Charitable Incorporated Organisation (CIO))

Report and Financial Statements
For the Year Ended 31 December 2025

Charity Number 1195200

Johal Global Aid Charity Number 1195200

Reference and Administrative Information

Trustees	Gurjit Singh Harpal Singh Johal Jasprit Singh
Principal Office	50 Brook Lane, Walsall Wood, Walsall WS9 9NB
Bankers	Lloyds Bank PLC, 6 Market Place, Oldham OL1 1JG

Johal Global Aid Charity Number 1195200

Trustees' Report
For the Year Ended 31 December 2025

The trustees of Johal Global Aid ("the CIO") present their report and financial statements for the Year Ended 31 December 2025.

The trustees confirm that the annual report and financial statements of the CIO comply with the current statutory requirements, the requirements of the CIO's Constitution and the provisions of the statement of recommended practice (SORP), applicable to charities preparing their accounts in accordance with the financial reporting standard applicable in the UK (FRS 102) (effective 1 January 2015) as amended by update bulletin 1 (effective 1 January 2015).

GOVERNANCE AND MANAGEMENT

The CIO is operated under the rules of its Constitution adopted 5th March 2021.

OBJECTIVES AND ACTIVITIES

The object of the CIO is for the public benefit, for the relief and assistance of people in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, among people living or working in Village Johal, P.O Bolina Doaba, District Jalandhar, Punjab 144101, India, by providing such persons with goods and/or services which they could not otherwise afford through lack of means.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

ACHIEVEMENTS AND PERFORMANCE

In the Year Ended 31 December 2025 the CIO continued fundraising activity and continued contributing towards causes in keeping with the CIO's stated objectives.

FINANCIAL REVIEW

The CIO's income for the year was £1,385.21 (2024: £1,244.65) consisting of donations. Expenditure for the year was £1,413.73 (2024: £1,400.90). This led to a deficit of income over expenditure of £28.52 (2024: £156.25).

Net assets of the CIO were £2,600.89 at 31 December 2025 (2024: £2,629.41).

GOING CONCERN

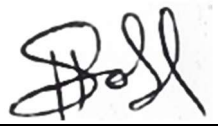
After making appropriate enquiries, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

RESERVES POLICY

The trustees keep the reserves needs of the CIO continually under review. The Trustees have determined that the appropriate level of free reserves necessary for the efficient management of the CIO should be £nil, as there are no committed or recurring operational expenditures of the CIO. The reserves can always be topped up if we have sufficient funds in our current account.

All funds are unrestricted and totalled £2,600.89 at the Year End (2024: £2,629.41).

Signed on behalf of the CIO's trustees:

Signed 

Harpal Singh Johal, Trustee

Date 3rd October 2026

Johal Global Aid Charity Number 1195200

Statement of Financial Activities (including Income & Expenditure Account) for the Year Ended 31 December 2025

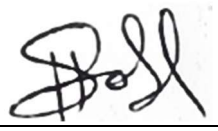
	2025 £	2024 £
Donations	**1,385.21**	1,244.65
Charitable Activities	**(1,413.73)**	(1,400.90)
Administrative Expenses	**(nil)**	(nil)
Net (deficit) income	**(28.52)**	(156.25)

Johal Global Aid Charity Number 1195200

Balance Sheet as at 31 December 2025

	2025 £	2024 £
Cash at Bank	**2,600.89**	2,629.41
Creditors	**(nil)**	(nil)
Net Assets	**2,600.89**	2,629.41
Unrestricted funds	**2,600.89**	2,629.41
Total Funds	**2,600.89**	2,629.41

These financial statements are accepted on behalf of the CIO by:

Signed 

Harpal Singh Johal, Trustee

Date 3rd October 2026

Johal Global Aid Charity Number 1195200

Notes to the accounts for the Year Ended 31 December 2025

1) ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

a) Basis of accounting

These financial statements have been prepared under the historical cost convention, 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.

b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the CIO.

c) Incoming resources

Income is included in the statement of financial activities when entitlement has passed to the CIO, it is probable that the economic benefits associated with the transaction will flow to the CIO and the amount can be reliably measured. 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.

d) 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 charitable activities includes all costs incurred by a CIO in undertaking activities that further its charitable aims for the benefit of its beneficiaries,
- administrative costs include all costs relating to the governance of the CIO

e) Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

2) TRUSTEES' REMUNERATION

Trustees received no expenses, remuneration or benefits in this period.

3) GOING CONCERN

The Trustees have assessed the current financial standing of the CIO with reference to current activity projections, cash flows and reserves and have concluded that the CIO is a going concern.