THE KALGIDHAR TRUST

England & Wales · Charity number 1041548

Details

Status	Registered
Legal form	Other
Registered	1994-10-24
Register	View on the Charity Commission register

Contact

Address	First Floor Office Suite 3 Arrow Business Centre Perivale UB6 7LA
Phone	07702557495
Email	accountant121@yahoo.co.uk

Activities

Objects: (1) TO PROPAGATE THE SIKH RELIGION IN ACCORDANCE WITH THE TENETS OF GURU NANAK (THE FOUNDER) HIS NINE SUCCESSOR GURUS AND GURU GRANTH SAHIB (THE HOLY SCRIPTURE) AS ETERNAL LIVING GURU (2) TO RELIEVE POVERTY IN BRITAIN AND OVERSEAS

Activities: 1. To propagate the sikh religion in accordance with the tenets of the Ten Gurus and the living Guru Granth Sahib Ji (The eternal living Guru). 2. To aid in relieving poverty in the U.K and abroad.This is carried out as follows:ÔÇóCatering for the needs of elderly (1 to 1 support)

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

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Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Canada
- India
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£1,337,000	£1,248,000	£236,000	4
2024-07-31	£1,179,000	£1,111,000	£147,000	3
2023-07-31	£886,000	£961,000	£79,000	3
2022-07-31	£1,191,000	£1,043,000	£154,000	3
2021-07-31	£790,000	£800,000	£6,000	2
2020-07-31	£709,000	£761,000	£16	2

Trustees

Name	Role	Appointed
Dr Davinder Singh Samloke		2020-01-06
HARKISHAN SINGH		
R S ATTWAL		
R S RAI		

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THE KALGIDHAR TRUST

England & Wales - Charity number 1041548

Accounts

The Kalgidhar Trust
(A Registered Charity)

Trustees' Annual Report & Financial Statements

Year Ended: 31 July 2025



THE KALGIDHAR TRUST

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THE KALGIDHAR TRUST

Report of the Trustees
For the Year Ended 31 July 2025

The Trustees submit their report and the financial statements of The Kalgidhar Trust ("the Charity" or "the Trust") for the year ended 31 July 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 20 to 22 and comply with the Charity's Trust Deed and applicable law. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE CHARITY, ITS TRUSTEES AND ADVISERS

Charity Registration Number – 1041548

Charity Address-	**1st Floor Office Suite 3, Arrow Business Centre, Perivale, UB6 7LA**
Trustees-	**Dr. Davinder Singh Samloke** **S. Harkishan Singh** **S. Rajinderpal Singh Rai** **S. Ranbir Singh Attwal**
Registered Office-	**1st Floor Office Suite 3, Arrow Business Centre, Perivale, UB6 7LA**
Bankers-	**Barclays, 210 High Street, Hounslow TW3 1DL**
Independent Auditor-	**Rawlinson & Hunter Audit LLP, 8th Floor, 6 New Street Square, New Fetter Lane, London, EC4A 3AQ**

The Charity is governed by virtue of its constitution set out in its Trust Deed, which was adopted on 20 July 1992 and amended on 22 June 1994.

The Charity works alongside Sikh Places of worship in the UK and also with The Kalgidhar Trust/Society in India.

The success of any work of such magnitude depends upon the spirit of Sewa (selfless service), team-work and discipline. The Kalgidhar Trust emphasises spiritual upliftment in all its programmes to establish permanent peace in the world.

The Kalgidhar Trust lays emphasis on moral upliftment of children through a blend of modern scientific education and spiritual education. This unique system of education inculcates moral values in the children, who become good global citizens and an asset to society. These children having imbibed the virtues can become the leaders and torch-bearers for others also; thereby helping eradicate negative forces and vices amongst their contacts. Experience tells that one morally enlightened child can influence 25-30 members of society around him or her.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Terms of Trust

The Trust is a registered charity (number 1041548) whose principal purpose is to finance charitable purposes in whatever manner the Trustees, in their absolute discretion, think fit.

The policy of the Trust is to seek sufficient finance to continue to fund the charitable expenditure of the Trust.

Organisation

The Trustees of the Charity meet at least 4 times a year to discuss overall strategy and to determine how best to direct its resources to meet its objectives. The Board of the Trustees comprises its 4 trustees who are named on page 3.

Appointment of Trustees

The appointment of Trustees is governed by the Governing document of the Charity being its Trust Deed. The authorisation to appoint Trustees, of which there must be at least 3, is vested in the Board of Trustees. The 4 Trustees named on page 3 have served throughout the period covered by this report.

Trustee induction and training

New trustees are made aware of their legal obligations under Charity Law, the decision-making processes at the Trust, its strategic aims and recent performance. They are also provided with a pack of relevant documentation, including a budget, planned charitable expenditure, a current list of practical projects and copies of recent publications and press releases.

Trustees are encouraged to attend training events where these will assist with their role.

Related parties

Transactions with related parties are disclosed in Note 11 to the financial statements.

Grant making policy

We consider requests for grants and make grants which meet the Charity's objects as outlined on page 5 et seq.

OBJECTIVES, ACTIVITIES, FINANCIAL REVIEW AND FUTURE PLANS

The Charity's objectives are:

- To propagate the Sikh religion in accordance with the tenets of the Ten Gurus and the living Guru Granth Sahib Ji (The eternal living Guru). This is carried out through recitation of Gurbani/Kirtan (musical recitation), through religious discourse and using publications.
- To aid in relieving poverty in the UK and abroad.

These are carried out by delivering Value Based Education through a strong network of 130 Schools (Akal Academies) and 3 Universities (1 under construction) in the Northern part of India.

The Kalgidhar Trust advocates the dismantling of all barriers and boundaries, embracing humanity by treating all human beings as one race (Manush Ki Jaat Sabhey Ekey Pehcnanbo – Guru Gobind Singh Ji) and praying for welfare unto all (Sarbat Da Bhalla – Guru Nanak Dev Ji). This entails emancipation of societies by producing "Global Citizens" delivering equality, justice and welfare of all.

PRESIDENT OF THE KALGIDHAR TRUST



Dr Baba Davinder Singh Ji
Successor to Baba Iqbal Singh Ji
MBBS, MD

WHO WE ARE/ OUR WORK/ WHAT WE DO

Kalgidhar Trust UK

The Kalgidhar Trust UK is a sister organisation of The Kalgidhar Trust/Society, India. The UK Trust supports and aspires to bring about a silent but sure change to uplift the socio-economic status of the rural disadvantaged Sikh children in India. In addition to fund raising activities, it administers and promotes scholarships in Europe and the UK. The financial support and donations in kind are generously advanced by individuals, Gurdwaras and multiple diverse organisations. The task at hand is managed by a well-equipped office and staffed by highly qualified professional Sikh volunteers. The Sewadars (volunteers) are passionate about Sikhi and in the development of the educational capacity of Sikhs in India and believe strongly in taking Sikhi to the World.

The Kalgidhar Trust / Society -India

The Kalgidhar Society – Baru Sahib, is a not for profit, charitable organisation engaged in the delivery of value based educational programs at 130 low cost CBSE (Central Board of Secondary Education) Akal Academy schools spread out in the northern part of India and 2 universities. The 70,000 students who attend these schools are mostly from the deprived sections of society, regardless of caste, creed, religion, social status or geographic region of the country. The key strategy is to provide cost-effective, quality oriented holistic schooling to the rural under privileged children in India. The well-planned value-based education skilfully integrates a stark modern learning educational infrastructure.

OUR SUCCESS STORIES

1. Academic Excellence Across Rural Schools and Universities

1.1 Outstanding Competitive Exam Results



Ramanjeet Kaur – PPMET 2024 Achievement Ramanjeet Kaur brought distinction to the Trust by securing Rank 429 in the Punjab Para Medical Entrance Test (PPMET-2024). She has since earned a seat at a Government College, demonstrating the transformative impact of value-based rural education.

Akal University – CTET July 2024 Success Twelve students from the Department of Education cleared the national CTET examination. This success followed a rigorous preparation programme including daily classes, mock tests, and personalised mentoring.

2. Global Outreach & Diaspora Engagement

2.1 Mission Reboot Punjab – Canada Tour (August 2024)

The Trust's leadership conducted a high-impact tour across Toronto, Calgary, Montreal, Kelowna, and Surrey. Activities included:

- Seminars on "Educate to Save"
- Alumni success showcases
- Diplomatic meetings with MPs and MLAs
- Corporate partnership discussions
- Youth engagement at Khalsa School, Surrey



This tour strengthened global support for rural education and expanded international partnerships.

2.2 Mission Reboot Punjab – USA Tour (Dec 2024 – Jan 2025)

The USA tour focused on alumni leadership, philanthropic partnerships, and community outreach. Highlights included:

- Meetings with alumni now serving in global academia and healthcare
- Recognition of major land donors supporting new academies
- Seminars in Seattle, Denver, Las Vegas, and Sacramento
- Engagement with families supporting rural revitalisation

3. Social Impact & Community Development

3.1 Students Lead Anti-Drug Campaigns

Students from Akal Academy Khamanon participated in a police-organised rally against drug abuse, demonstrating the Trust's commitment to nurturing socially responsible youth.

3.2 De-Addiction Leadership Recognised Nationally

Dr (Col) Rajinder Singh, Director of the Akal Drug De-Addiction Centre, received the **Prominent Punjabi Award** for his decades of service in addiction recovery across Punjab and Himachal Pradesh.

4. Transformational Rural Success Stories



4.1 Nursery to NEET – Gaganpreet Kaur's MBBS Journey

A student from a farming family in Tarn Taran secured a government MBBS seat, exemplifying the Trust's long-term educational pipeline from early schooling to professional success.

4.2 Manmeet – JEE Mains 99.94 Percentile

Manmeet from Akal Academy Ajitsar Ratia achieved a national ranking of 99.94 percentile while balancing board exams, showcasing exceptional discipline and academic excellence.

4.3 Rural-to-Global Careers

Students from rural Punjab secured internships and jobs with global organisations including:

- KC GlobEd
- JIVO Wellness
- Oracle India

These achievements highlight the Trust's success in bridging the rural-urban opportunity gap.

5. Institutional Growth & Expansion



5.1 Opening of the 130th Akal Academy – Ambala, Haryana

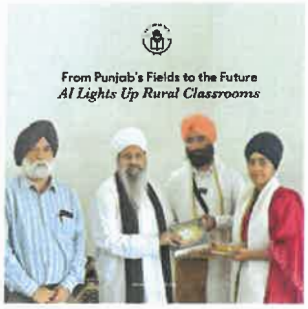
The Trust inaugurated its 130th Akal Academy, expanding its footprint into Haryana. The new school provides value-based education and modern facilities to underserved communities.

6. Healthcare Outreach & Public Health

6.1 108th Free Multi-Speciality Medical Camp

The Akal Charitable Hospital delivered free surgical and medical care to hundreds of families. The camp also provided hands-on clinical training for nursing students and strengthened the Trust's integrated healthcare model.

7. Innovation & Future-Ready Education



7.1 Launch of AI & 3D Printing Curriculum Across 100 Rural Academies

Beginning in the 2025–26 academic year, students in Grades VII–XII will receive structured training in Artificial Intelligence and 3D Printing. Led by IIT-trained faculty, this initiative positions rural students at the forefront of global technological advancement.

8. Akal University Achieves NAAC A+ Accreditation

Akal University achieved the prestigious **NAAC A+ accreditation**, placing it among the top-rated higher-education institutions in India. This recognition reflects the University's commitment to academic excellence, research innovation, and value-based education. The accreditation strengthens the Trust's reputation for delivering world-class education in rural regions and enhances opportunities for international collaborations.

9. Expansion of the Drug De-Addiction & Rehabilitation Programme

The Trust expanded its drug de-addiction services, providing treatment, counselling, and rehabilitation to individuals affected by substance abuse across Punjab and Himachal Pradesh. The programme delivered thousands of counselling sessions, community awareness drives, and family support interventions. This year's expansion reinforces the Trust's long-standing commitment to combating addiction and restoring dignity to vulnerable individuals and families.

10. Solar Energy Adoption Across Rural Schools

In alignment with the Trust's sustainability mission, multiple Akal Academies transitioned to **solar-powered infrastructure**, reducing operational costs and lowering carbon emissions. This initiative not only supports environmental stewardship but also ensures uninterrupted power supply for digital learning, laboratories, and essential school operations. The shift to renewable energy demonstrates the Trust's forward-looking approach to rural development.

11. Faith Walk 2025 – "Walk for Change": A Global Journey of Heritage and Hope

Date: 22 April 2025

The Faith Walk 2025 marked a profound spiritual milestone for the Trust, bringing together communities across continents in a shared celebration of heritage, service, and unity. Organised by Akal Academy, Baru Sahib in partnership with the Sangat Trust, Guru Nanak Nishkam Sewak Jatha, and Sangat Television, the walk retraced sacred locations central to the lives and legacies of Sant Baba Teja Singh Ji and Sant Baba Iqbal Singh Ji.

Participants journeyed through the historic cloudburst site, the ancient cave, and several spiritually significant viewpoints, each serving as a moment of reflection on the principle of *Sarbat da Bhala* — the welfare of all.

In a powerful display of global solidarity, the UK Sangat in Birmingham conducted a simultaneous walk, connecting the diaspora with the spiritual heart of Baru Sahib. This synchronised act of devotion demonstrated the Trust's ability to unite communities worldwide through shared purpose and prayer.

More than a commemorative event, the Faith Walk 2025 served as a collective reaffirmation of the Trust's mission to advance spiritual and social upliftment, ensuring that the light ignited at Baru Sahib continues to inspire generations across the world.

12. Shukrana Samagam 2025 – A Global Gathering in Southall, UK

Date: 31 May 2025

The Shukrana Samagam 2025, held at Gurdwara Sri Guru Singh Sabha in Southall, represented a significant international extension of the Trust's spiritual outreach. Spanning three days from 30 May to 1 June, the Samagam honoured the teachings and legacy of Sant Baba Attar Singh Ji Maharaj, Sant Baba Teja Singh Ji, and Sant Baba Iqbal Singh Ji.



The event brought together the UK Sangat for an inspiring programme of Kirtan and Katha delivered by esteemed Kirtaniye. Beyond its devotional significance, the Samagam served as a vital point of connection for the global Sikh community, strengthening the spiritual bridge between the diaspora and the divine valley of Baru Sahib.

The gathering reinforced the Trust's commitment to preserving Sikh heritage and cultivating a spirit of *Shukrana* (gratitude) across borders. It also highlighted the enduring relevance of the Trust's mission in nurturing spiritual consciousness and unity among communities worldwide.

13. Spiritual Grace and Institutional Vision – Uxbridge Sangat Meeting



Date: 2 June 2025

A spiritually significant milestone unfolded during the Uxbridge Sangat meeting in London, where the community reverently accepted four *Savroops* of Sri Guru Granth Sahib Ji for Sewa and Parkash. This sacred act deepened the spiritual connection between the UK Sangat and the mission of Baru Sahib.

During the gathering, Dr Davinder Singh Ji, President of The Kalgidhar Trust, addressed the congregation to share the strategic vision for the "Reboot Punjab" initiative. He outlined a transformative roadmap focused on uplifting rural Punjab through high-quality education grounded in Sikh values of compassion, integrity, and Seva.



The event served as a powerful call to action, inspiring the UK community to actively participate in this mission of rural revitalisation. By promoting value-based education and leadership development, the Trust aims to rekindle hope and empower future generations within Punjab's most underserved regions.

All Initiatives including Guru Ki Kanshi, Computer Donation Appeal, Educate to Save, and Walk for Change resulted in grant payments of £1,057,000 (2024- £966,000).

FUTURE PLANS

The Kalgidhar Trust plans to "reach out to the unreached" through its various educational, health care and social vices eradication programmes under the project RURAL POOR DEVELOPMENT INITIATIVE ("RPDI"). It is expected that a silent socio-economic reform will result out of this sure-footed grass-root exercise of the RPDI. The footprints of "eradication of illiteracy and vices" would keep on growing and positively touch the lives and fulfil the needs of the rural deprived classes.

PUBLIC BENEFIT

The Kalgidhar Trust works for the public benefit by raising public awareness and enhancing public participation in the key attributes of Sikh Dharm (Sikh way of life) such as Sarbat da Bhalla (welfare of all), treating all human beings as one family, universal equality through creation of Global Citizens (Manas Ki Jaat Sabhe Ekey Pehchanho – Guru Gobind Singh Ji) and helping society by caring for each other and sharing our good fortunes with the less fortunate ones by contributing a minimum of 10% of our earnings for charitable purposes (Daswandh), overcoming social evils such as lust, anger, greed, possessiveness, arrogance and ego through divine wisdom and promoting social virtues like tolerance, patience and forgiveness. The Charity's activities clearly address its objectives and associated aims and activities as described on page 5 et seq and the Trustees and staff are mindful of the need to work for the public benefit and have regard to the Charity Commission guidance on public benefit.

POLICY ON RESERVES

The balance held as restricted funds and unrestricted funds as at 31 July 2025 were £61,000 (2024 - £32,000) and £175,000 (2024 – £115,000). The Charity's policy is to aim for sufficient reserves to fund at least twelve months future expenditure at any time.

INVESTMENT POWERS

The Trustee's investment powers are unrestricted within "ethical" limits.

RISK MANAGEMENT

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the Trust may face,
- The establishment of systems and procedures to mitigate those risks identified,
- The implementation of procedures designed to minimise any potential impact on the Trust should those risks materialise; and
- Quarterly Trust meetings regularly review apparent and inherent risks and the available tools to mitigate such risks.

FUNDRAISING

The Trustees have referred to the Code of Fundraising Practice ("the Code") which was developed during 2017 by the fundraising community through the work of the Institute of Fundraising and Public Fundraising Association, and the Guidance on Charities and Fundraising issued by the Charity Commission ("CC20") and the Charities (Protection and Social Investment) Act 2016 ("the Act"). The Trustees consider that following a review of the Code requirements they are compliant.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees of The Kalgidhar Trust are responsible for preparing the Trustees' Annual Report and the financial statements of the charity in accordance with applicable law, the Charities Act 2011, the Charites Act 2022 (where relevant) and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019.

The law applicable to charities in England and Wales requires the 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 the incoming resources and application of resources during for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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, the Charities Act 2022 (where relevant), the Charity (Accounts and Reports) Regulation 2008, and the provisions of the Trust Deed. The Trustees are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and 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.

INDEPENDENT AUDITOR

A resolution will be proposed at the Annual General Meeting that Rawlinson & Hunter Audit LLP be re-appointed as Auditor to the Charity for the ensuing year.

Approved by the Trustees and signed on their behalf by



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Ranbir Singh Attwal

Trustee

Date: 22 MAY 2026

THE KALGIDHAR TRUST

Independent Auditor's Report to the Trustees of The Kalgidhar Trust

Opinion

We have audited the financial statements of The Kalgidhar Trust ("the Charity") for the year ended 31 July 2025 which comprise the Statement of Financial Activities, Statement of Financial Position and notes to the financial statements, including of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 July 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and Charites Act 2022.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

Other information

The other information comprises the information included in the Trustees' Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 18, the Trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our assessment of the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur, is considered to be low. This conclusion was reached after the consideration of the following:

- due to the relatively simple business model and relatively low number of transactions within the Charity there are comparatively few unexpected fluctuations in the reported results and balances and any such unexpected items would be specifically enquired into by us; and
- there are several individuals which comprise "management" and therefore there is no single individual who is likely to be able to override controls to effect a fraud.

We designed our audit procedures to respond to identified audit risks, including non-compliance with laws and regulations (irregularities) that are material to the financial statements. Some of the specific procedures performed to detect irregularities, including fraud, are detailed below:

- the review of control accounts and journal entries for large or unusual activities;
- the analytical review of the statement of financial activities for variances that are either unexpected or considered not to be in accordance with our understanding of the charitable activities during the year;
- obtaining and reviewing for completeness a list of entries and persons considered to be related parties (as defined by Financial Reporting Standard 102) and reviewing the ledgers of the Charity for previously unreported related party transactions;
- review of transactions and journals for any indication of fraud or management override; and
- review of Trustee meeting minutes for unrecorded transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud

rather than error, as fraud involves intentional concealment, forgery, collusion, omission or mis-representation.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of Report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Rawlinson & Hunter Audit LLP

Rawlinson & Hunter Audit LLP

Statutory Auditor
Chartered Accountants
Eighth Floor
6 New Street Square
New Fetter Lane
London
EC4A 3AQ

Date: 25 May 2026

Rawlinson & Hunter Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE KALGIDHAR TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2025

	Notes	Restricted Funds £'000	Unrestricted Funds £'000	Total 2025 £'000	Restricted Funds £'000	Unrestricted Funds £'000	Total 2024 £'000
Incoming Resources							
Incoming resources from generated funds:							
Donations and gifts	2,3	769	378	1,147	551	499	1,050
Gift Aid	3	-	190	190	-	129	129
Total incoming resources	2,3	769	568	1,337	551	628	1,179
Resources Expended							
Cost of generating funds:							
Charitable activities		740	317	1,057	542	424	966
Governance & Support costs		-	191	191	-	145	145
Total resources expended	2,4	740	508	1,248	542	569	1,111
Net movement in funds		29	60	89	9	59	68
Fund balances brought forward at 1 August 2024		32	115	147	23	56	79
Fund balances carried forward at 31 July 2025		61	175	236	32	115	147

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 20 to 27 form part of these financial statements.

THE KALGIDHAR TRUST

STATEMENT OF FINANCIAL POSITION AS AT 31 JULY 2025

	Notes	2025 £'000	2024 £'000
Current Assets			
Debtors	7,10,14	105	43
Cash at bank and in hand	10,14	163	162
		268	205
Creditors: amount falling due within one year	8,10,14	(32)	(58)
		236	147
Total assets less current liabilities		236	147
Net Assets		236	147
Funds:			
Restricted funds		61	32
Unrestricted funds		175	115
Total Funds	9,10	236	147

The financial statements were approved and authorised for issue by the Trustees on 22 MAY 2026 and signed on their behalf by:

Ranbir Singh Attwal,

Trustee

The notes on pages 20 to 27 form part of these financial statements.

THE KALGIDHAR TRUST

STATEMENT OF CASH FLOWS AS AT 31 JULY 2025

	2025 £'000	2024 £'000
Cash flows from operating activities:		
Net income for the reporting period (as per the statement of financial activities)	89	68
Adjustments for:		
Increase in debtors	(62)	(22)
(Decrease)Increase in creditors	(26)	28
Net cash used in operating activities	1	74
Change in cash and cash equivalents in the reporting period	**1**	**74**
Cash and cash equivalents at 1 August	162	88
Cash and cash equivalents at 31 July	163	162
Cash and cash equivalents consist of:		
Cash at bank and in hand	163	162

The notes on pages 20 to 27 form part of these financial statements.

THE KALGIDHAR TRUST

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 JULY 2025

1 Statement of Compliance

The Kalgidhar Trust ("the Charity"), registered charity number 1041548, is based and administered in the United Kingdom. The registered address is 1st Floor Office Suite 3, Arrow Business Centre, Perivale, UB6 7LA. The nature of the Charity's operations and principal activities are set out in the Trustees' Annual Report.

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011, the Charities Act 2022 (where relevant) and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

The financial statements are presented in pounds sterling which is the functional currency of the Charity and rounded to the nearest £000.

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

2 Accounting policies

(a) Going concern

Having considered the levels of funds held and the level of income and expenditure, together with the level of reserves of the charity, the Trustees consider the adoption of the going concern basis in preparing these financial statements is appropriate.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Where permitted, the costs associated with raising and managing the restricted funds are charged to the restricted funds.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

(e) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value, except where settlement is delayed, in which case the transaction is recognised at the present value of the settlement amount.

(f) Donated services

Donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. A corresponding amount is recognised in expenditure.

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as expenditure.

(h) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

(i) Voluntary help

The Charity benefits from many voluntary hours and unclaimed out-of-pocket expenses. No amount is included in these financial statements for these voluntary hours and unclaimed expenses. Without the effort and devotion of the volunteers the Charity would not be able to carry out successful fund-raising events.

3 Income

	2025	2024
	£'000	£'000
Donations and gifts from individuals	1,147	1,050
Gift Aid	190	129
	1,337	1,179

4 Total resources expended

	Direct Costs 2025	Direct Costs 2024
	£'000	£'000
Legal & professional charges	4	6
Travel & subsistence	4	2
Support costs	62	50
Salaries and Wages (Note 6)	121	87
Donations out	1,057	966
Total resources expended	1,248	1,111

Support costs include £Nil (2024- £4,500) in relation to the premises cost, as the charity relocated to the new premises and the charity was benefited with the waived rental cost during the transitional move period. RSA Associates (Reporting Accountants – Sole Proprietorship of Mr R S Attwal (Trustee)) who have always provided their services free of cost to The Kalgidhar Trust and who share part of the premises with The Kalgidhar Trust, have contributed £Nil (2024- £4,500) towards the costs, as no such contribution was required in the view of the fact that charity incurred no premises cost during YE July 2025. Any additional contributions by Mr R S Attwal and family are reported in donations and related party disclosures (Note 11).

5 Auditor's Remuneration

	2025	2024
	£'000	£'000
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	4	4
	4	4

6 Staff costs

	2025	2024
	£'000	£'000
Wages & salaries	112	82
Social security costs	9	5
	121	87

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the period was Nil (2024 – NIL). The Trustees did not receive any remuneration from the Charity for their services in the current or prior year. During the year the Charity had an average of 5 employees (2024 – 3 employees).

7 Debtors

	2025	2024
	£'000	£'000
Amounts owed from related parties	-	3
Other debtors	105	43
	105	43

8 Creditors

	2025	2024
	£'000	£'000
Amounts owed to related parties	11	32
Accruals	17	20
Trade Creditors	1	0
Other creditors	1	1
Taxation and social security	2	5
	32	58

9 Fund Reconciliation

	At 1 August 2024 £'000	Income 2025 £'000	Expenditure 2025 £'000	At 31 July 2025 £'000
Restricted Funds	32	769	(740)	61
Unrestricted Funds				
General Funds	115	568	(508)	175
Total net assets	147	1,337	(1,248)	236

General Funds represent the unrestricted funds, which are not designated for particular purposes. Restricted funds amounting to £34,401 (2024 - £44,718) were received for Guru Ki Kashi – Akal University Project and £1,050,000 (2024 - £950,000) were remitted to The Kalgidhar Trust, India from restricted and unrestricted funds. During the year £558,755 (2024 - £485,614) of funds were received for the Educate to Save Project, £Nil (2024 - £50) were received for Akal Charitable Hospital and £860 (2024 - £3,469) were received for Computer Donation appeals. In addition, £175,000 (2024 – £Nil) were received in support of Akaal Academies and raised through the 'Walk for Change' Fund Raising event organised in UK and £Nil (2024 - £17,028) were received for Punjab Flood relief.

10 Analysis of net assets between funds

	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Debtors	105	-	105
Cash at bank	102	61	163
Creditors	(32)	-	(32)
	175	61	236

11 Related party disclosures

Individual donations were received from the Trustees: Mr R S Rai (family business) an amount of £51,800 (2024 - £72,294) and from Mr RS Attwal and family an amount of £4,700 (2024 - £14,560) Total donations of £1,050,000 (2024 - £950,000) were paid to The Kalgidhar Trust (India) – a registered charity in India, in which Dr Baba Davinder Singh is the trustee and the present Chairman of the The Kalgidhar Trust (India) and he is also a trustee in The Kalgidhar Trust in the UK. The Trustees did not receive any remuneration and were not reimbursed any expenses from the Charity for their services in the current or prior year. Donations of £6,641 (2024 – £15,971) were made to Sangat Trust (in which Mr R S Attwal is also a Trustee) and advertising payments of £47,877 (2024 - £41,634) were made to Sangat TV (which is a wholly owned subsidiary of Sangat Trust). Additionally, donations of £12,830 (2024 - £3,960) were received from the Dooa Foundation, in which Mr R S Attwal is a trustee.

12 Operating Lease Commitment

With effect from 1 April 2025, the Charity has entered into a new lease agreement for the premises (First Floor Office Suite 3, Arrow Business Centre, Perivale, UB6 7LA) until 31 March 2027 with a peppercorn monthly rent commitment of £1 + VAT.

13 Controlling party

The Trustees consider that the Trust is jointly controlled by the Trustees and there is no ultimate controlling party.

14 Financial Instruments

The carrying amounts of the Charity's financial instruments are as follows:

	2025	2024
	£'000	£'000
Financial assets		
Measured at fair value through SOFA:		
Cash at bank and in hand	163	162
Measured at amortised cost:		
Debtors	105	43
Financial liabilities		
Measured at amortised cost:		
Creditors	32	58

THE KALGIDHAR TRUST

England & Wales - Charity number 1041548

Accounts

The Kalgidhar Trust
(A Registered Charity)

Trustees' Annual Report & Financial Statements

Year Ended: 31 July 2024



Charity no: 1041548

THE KALGIDHAR TRUST

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THE KALGIDHAR TRUST

Report of the Trustees
For the Year Ended 31 July 2024

The Trustees submit their report and the financial statements of The Kalgidhar Trust ("the Charity" or "the Trust") for the year ended 31 July 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 26 to 28 and comply with the Charity's Trust Deed and applicable law. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE CHARITY, ITS TRUSTEES AND ADVISERS

Charity Registration Number – 1041548

Charity Address-	**1st Floor Office Suite 3, Arrow Business Centre, Perivale, UB6 7LA**
Trustee-	**Dr. Davinder Singh Samloke** **S. Harkishan Singh** **S. Rajinderpal Singh Rai** **S. Ranbir Singh Attwal**
Registered Office-	**1st Floor Office Suite 3, Arrow Business Centre, Perivale, UB6 7LA**
Bankers-	**Barclays, 210 High Street, Hounslow TW3 1DL**
Independent Auditor-	**Rawlinson & Hunter Audit LLP, 8th Floor, 6 New Street Square, New Fetter Lane, London, EC4A 3AQ**

The Charity is governed by virtue of constitution set out in its Trust Deed, which was adopted on 20 July 1992 and amended on 22 June 1994.

The Charity works alongside Sikh Places of worship in UK and also with The Kalgidhar Trust in India.

The success of any work of such magnitude depends upon the spirit of Sewa (selfless service), team-work and discipline. The Kalgidhar Trust emphasizes spiritual upliftment in all its programmes to establish permanent peace in the world.

The Kalgidhar Trust lays emphasis on moral upliftment of children through a blend of modern scientific education and spiritual education. This unique system of education inculcates moral values in the children, who become good global citizens and an asset to the society. These children having imbibed the virtues can become the leaders and torch-bearers for others also; thereby helping eradicate negative forces and vices amongst their contacts. Experience tells that one morally enlightened child can influence 25-30 members of the society around him or her.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Terms of Trust

The Trust is a registered charity (number 1041548) whose principal purpose is to finance charitable purposes in whatever manner the Trustees, in their absolute discretion, think fit.

The policy of the Trust is to seek sufficient finance to continue to fund the charitable expenditure of the Trustees.

Organisation

The Trustees of the Charity meet at least 4 times a year to discuss overall strategy and to determine how best to direct its resources to meet its objectives. The Board of the Trustees comprises its 4 trustees who are named on page 3.

Appointment of Trustees

The appointment of Trustees is governed by the Governing document of the Charity being its Trust Deed. The authorisation to appoint Trustees, of which there must be at least 3, is vested in the Board of Trustees. 4 Trustees named on page 3 have served throughout the period covered by this report. Further details are outlined on page 3.

Trustee induction and training

New trustees are made aware of their legal obligations under Charity Law, the decision-making processes at the Trust, its strategic aims and recent performance. They are also provided with a pack of relevant documentation, including a budget, planned charitable expenditure, a current list of practical projects and copies of recent publications and press releases.

Trustees are encouraged to attend training events where these will assist with their role.

Related parties

Transactions with related parties are disclosed in Note 9 to the financial statements.

Grant making policy

We consider requests for grants and make grants which meet the Charity's objects as outlined on page 5 et seq.

OBJECTIVES, ACTIVITIES, FINANCIAL REVIEW AND FUTURE PLANS

The Charity's objectives are:

- To propagate the Sikh religion in accordance with the tenets of the Ten Gurus and the living Guru Granth Sahib Ji (The eternal living Guru). This is carried out through recitation of Gurbani/Kirtan (musical recitation), through religious discourse and using publications.
- To aid in relieving poverty in the UK and abroad.

These are carried out by delivering Value Based Education through a strong network of 130 Schools (Akal Academies) and 3 Universities (1 under construction) in Northern part of India.

The Kalgidhar Trust advocates dismantling of all barriers and boundaries, embracing humanity by treating all human beings as one race (Manush Ki Jaat Sabhey Ekey Pehcnanbo – Guru Gobind Singh Ji) and praying for welfare unto all (Sarbat Da Bhalla – Guru Nanak Dev Ji). This entails emancipation of societies by producing "Global Citizens" delivering equality, justice and welfare of all.

PRESIDENT OF THE KALGIDHAR TRUST



Dr Baba Davinder Singh Ji
Successor to Baba Iqbal Singh Ji
MBBS, MD

WHO WE ARE/ OUR WORK/ WHAT WE DO

Kalgidhar Trust UK

The Kalgidhar Trust UK is a sister organisation of the Kalgidhar Trust/Society, India. The UK body supports and aspires to bring about a silent but sure change to uplift the socio-economic status of the rural disadvantaged Sikh children in India. In addition to fund raising activities it administers and promotes scholarships in Europe and the UK. The financial support and donations in kind are generously advanced by individuals, Gurdwaras and multiple diverse organisations. The task at hand is managed by a well-equipped office and staffed by highly qualified professional Sikh volunteers. The Sewadars (volunteers) are passionate about Sikhi and in the development of the educational capacity of Sikhs in India and believe strongly in Taking Sikhi to the World.

The Kalgidhar Trust / Society -India

The Kalgidhar Society – Baru Sahib, is a not for profit, charitable organisation engaged in the delivery of value based educational programs at 129 low cost CBSE (Central Board of Secondary Education) Akal Academy schools spread out in the northern part of India and 2 universities. The 70,000 students who attend these schools are mostly from the deprived sections of society, regardless of caste, creed, religion, social status or geographic region of the country. The key strategy is to provide cost-effective, quality oriented holistic schooling to the rural under privileged children in India. The well-planned value-based education skilfully integrates a stark modern learning educational infrastructure.

OUR SUCCESS STORIES

3 August 2023

UK Trip Update



During the visit to Hounslow, UK the Management of Gurdwara Sri Guru Singh Sabha, Hounslow appreciated the work done by The Kalgidhar Trust in the field of Education and has given assurance to support more kids under Educate To Save project, providing free education to kids of economically weak rural families.

The Management of Gurdwara Sri Guru Singh Sabha, Hounslow is already sponsoring 10 kids for the past 5 years.

7 August 2023

Here is a glimpse of the Sant Samagam organised in the sweet memory of Sant Baba Iqbal Singh ji Baru Sahib on 6th August 2023 at Gurdwara Sri Guru Singh Sabha, Southall, 2-8 Park Avenue, Southall UK.



13 August 2023

Kalgidhar Trust's USA team empowers the underprivileged

Education is the key to empowering the underprivileged and creating a sustainable future.

The Kalgidhar Trust aims to empower young minds and create a sustainable future through value-based education with 129 Akal Academies and 2 Universities.

Our USA team is working enthusiastically towards bringing change into the lives of the underprivileged by raising awareness about our 'Educate to Save' initiative. They recently paid a visit to Euless TX Gurudwara Sahib.





21 August 2023

Akal Relief Team Noble Efforts receive Appreciation

True nobility is not about appreciation but relentless efforts to bring positive change.

Press Club Ratia Welfare Trust honors Kalgidhar Society for its flood relief efforts during Floods 2023 in Haryana.

Honor is a testament to the efforts of the Akal Relief Team of Kalgidhar Society, Baru Sahib.

The Akal Relief Team rescued people, provided them with food and groceries, organized Medical Camps, and sprayed medicines to prevent disease.

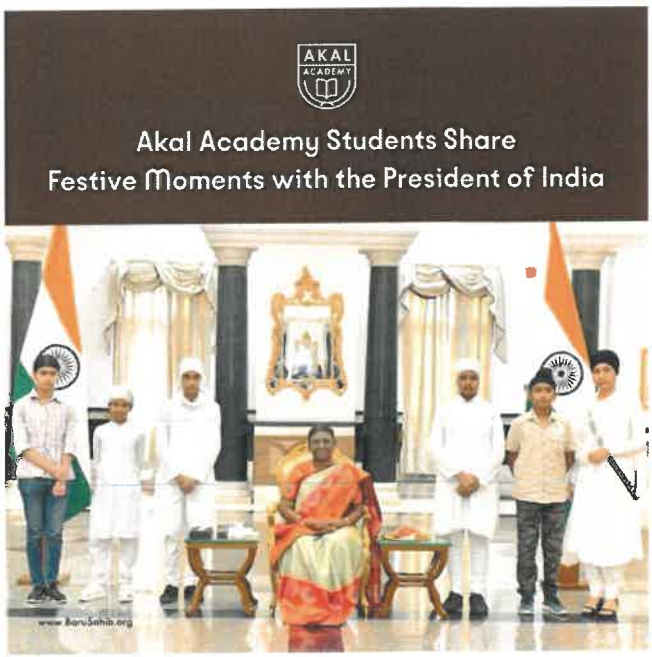
7 September 2023

Akal Academy Students Share Festive Moments with the President of India

3 students of Akal Academy Dakra Sahib and the Principal Ms. Mandeep Kaur had an opportunity to celebrate the festival of Raksha Bandhan at Rashtrapati Bhawan.

President Draupadi Murmu met all the students affectionately. The students tied Rakhi to President Madam.

The honorable President also addressed the students and explained to them the importance of the festival and the importance of creating a safer and secure environment for women in the



country. Students from 80 schools from all over the country came to Rakshabandhan, organized by Rashtrapati Bhavan. It is a matter of great pride that one of our schools was also one of those selected schools.



20 September 2023

Global Participation in International Conference on "Recent Advances on Green and Sustainable Developments ICRAGSD-2023" at Akal University

To protect Mother Nature from the ever-increasing chemical pollutants, scientists are restlessly developing/modifying chemical processes to make them sustainable. AKAL UNIVERSITY TALWANDI SABO recently hosted an International Conference on Recent Advances on Green and Sustainable Developments (ICRAGSD-2023). The international conference aimed to extend the expert experience and suggestions among the participants for a sustainable and eco-conscious future.

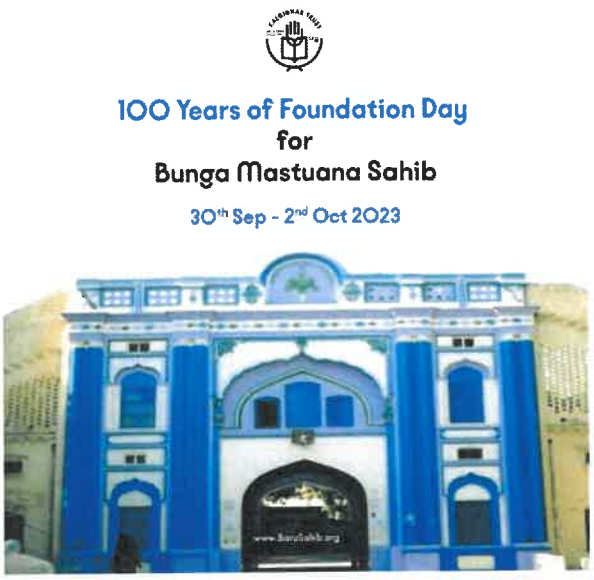
The conference was held in hybrid mode, with more than 300 participants worldwide. The conference was part of the Centennial Jubilee Year Celebration (Shatabdi Mahotsav) of the Indian Chemical Society, Kolkata.

25 September 2023

100 Years of Foundation Day for Bunga Mastuana Sahib

The "100th Foundation Day" of 'Bunga Mastuana Sahib" was celebrated fervently from 30th September to 2nd October 2023.

Bunga Mastuana Sahib was established in 1923 by Sant Attar Singh Ji Mastuane Wale. Samagam was organized by The Kalgidhar Trust and Gurdwara Janan Asthan Cheema Sahib.



28 September 2023

Eternal University Tops in the AD Scientific Index 2023 Rankings

Our Eternal University, Baru Sahib - HP , ranked 1st in Himachal Pradesh,

10th among Private Universities in India & secured

311th Position Globally

This shows our commitment to academic excellence.



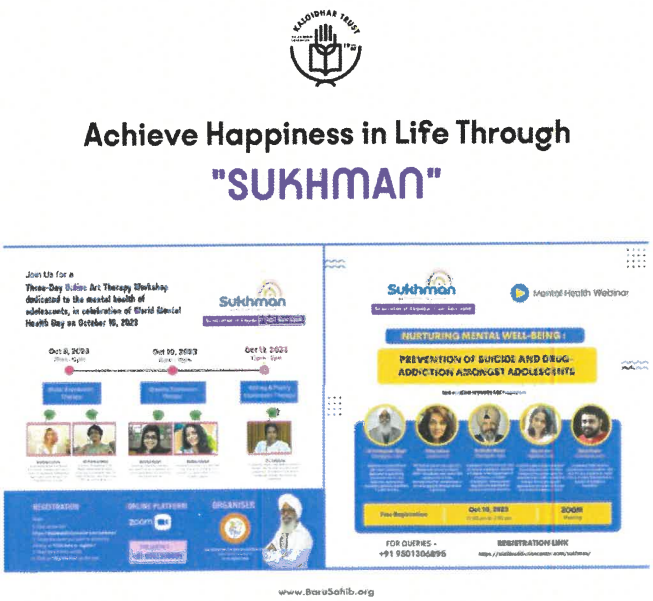
10 October 2023

Achieve Happiness in Life Through "SUKHMAN"

Mental health is imperative for the quality of life.

October 10 was World Mental Health Day, and The Kalgidhar Trust Brau Shaib organized a special week dedicated to mental health SUKHMAN – Youth Mental Well-being, a mental health campaign from 9th October to 14th October.

SUKHMAN, derived from the Punjabi words "Sukh" (ਸੁਖ), meaning "peace," and "Man" (ਮਨ), representing "mind," is a dedicated initiative designed to cultivate and enhance the mental well-being of today's youth.



In a fast-paced and often stressful world, this project seeks to provide valuable resources and support to empower young individuals in their journey towards better mental health.

To know more click here: https://akaldeaddictioncenter.com/sukhman/

8 December 2023



'Educate to Save' Seminar in Seattle, USA

Recently, our volunteers in the USA organized the Educate to Save Seminar in Seattle, USA. The seminar was a call to join Mission Reboot Punjab and empower Rural Punjab through Education.

Our Volunteers shared insights on the transformative impact of the Educate to

Save initiative in Educating Rural and bringing transformation.

Dr. Davinder Singh Ji highlighted the cultural and educational legacy of Punjab, underscoring the crucial role education plays in shaping its future.

05 February 2024

Retired Partner at PwC visits Rural Academy for Insightful Session



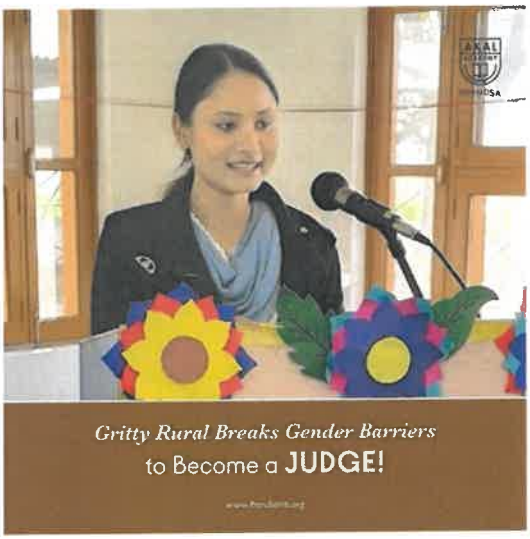
Rural Students of Akal Academy Dhindsa had an opportunity to meet and have a comprehensive career counselling session with a Retired Senior Partner at Price Waterhouse CA LLP. The session provided the students with insights into various career paths.

We were honored to host Harinderjit Singh Ji at the Academy. Throughout his visit, he had a great time interacting and exchanging insightful knowledge and experiences with the instructors, staff, and kids. He also learned about the beneficial effects that Akal Academies have on society via education.

Not only this, he took the time to connect with villagers along the way, spreading the word about Akal Academies, and the response was overwhelmingly positive!

Together, we're making a difference!

22 February 2024



Gritty Rural Girl Breaks Gender Barriers to Become a Judge

In a heartwarming tale of perseverance and determination, Prabhjot Kaur, a spirited young woman from a quaint village in Punjab, has etched her name in the annals of history! This extraordinary graduate of Akal Academy Dhindsa has ascended to the esteemed position of a judge, marking a significant milestone in her journey. Her student fraternity and Teachers joyously extend their heartfelt felicitations to this exceptional alumna, celebrating her well-deserved triumph after years of unwavering dedication and resilience. In a moment filled with pride and inspiration, she imparts wisdom to the current generation of students.

Prabhjot Kaur attributes her remarkable success to the unwavering support and guidance of her mentors at Akal Academy, Dhindsa, who were beacons of encouragement, urging her to relentlessly pursue her aspirations. Their unwavering belief in her capabilities instilled the confidence she needed to shatter stereotypes and carve out a path to glory!

Her achievement stands as a testament that with grit, determination, and unwavering conviction, every dream is within reach. Bravo, Prabhjot! May your journey continue to illuminate our path with honor! Let us always remember that each small stride toward progress propels us closer to greatness, just as this Akalite has exemplified!

A beaming Arvinder Pal Kaur Oberoi, Principal of Akal Academy Dhindsa signed off with "You, too, can 'Sponsor a Dream, Change a Future' at EducateToSave.Com.''

8 April 2024





Celebrating One in All & All in One!

In Sikhism, emphasis is always laid upon serving humanity with love and tolerance. Sant Baba Iqbal Singh Ji also emphasized that interfaith relationships foster deep reverence toward the Almighty. It leads us to everlasting peace while rising above the limits of intolerance.

Dr. Neelam Kaur, Advisor for Health & Education at The Kalgidhar Trust & Eternal University, along with other volunteers, attended the 'Iftar of Tolerance' event hosted by the Embassy of the United Arab Emirates.

The event was held under the poised leadership of Mohammed Musabeh Al Shami, Chargé d'Affaires.

It was a testament to interfaith unity and spiritual enlightenment. It celebrated unity in diversity and highlighted the significance of interfaith dialogue in fostering mutual respect and understanding.

2 June 2024

Dr. Davinder Singh Ji, President of The Kalgidhar Trust, Baru Sahib is in the UK with the Mission of Reboot Punjab- Transforming Lives Through Education.







2 July 2024

Kalgidhar Society's Commitment to Sustainability Recognized at Leading CSR Convention

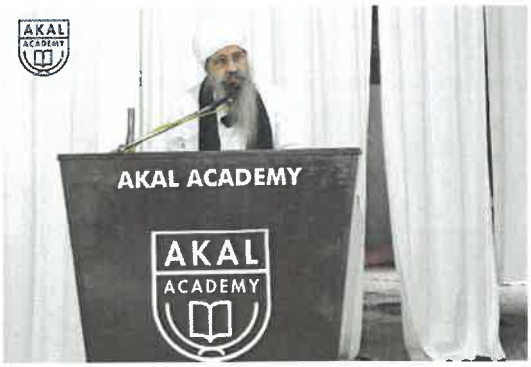
The Kalgidhar Society has been honored with the prestigious CSR award for the 'Best Solar Energy Initiative of the Year'.

This event, organized by Brand Honchos Corporate Media House, marks one of the biggest conventions in the field of Corporate Social Responsibility and Environmental, Social, and Governance initiatives.

This accolade recognizes the Society's outstanding efforts in installing solar panels on the rooftops of Akal Academies across five Northern States.

10 July 2024

Inauguration of Akal Gurmat International Camp at Akal Academy





The Akal Gurmat International Camp began at Akal Academy with an inauguration Ardass at Gurdwara Baru Sahib.

From July 7th to August 14th, students from the USA, China, and England learnt Gurmukhi, Gatka, Sikh Philosophy, and Practical Ways of Sikh Living, participate in Gurbani Nitnem, and deepened their understanding of Sikh scriptures and history.

Since its inception, this camp has successfully connected students worldwide to the rich heritage of Sikhism.

24 July 2024



To raise awareness about the Educate to Save initiative, which aims to empower rural Punjab through education and ensure a brighter future, Dr. Davinder Singh Ji, President of the Kalgidhar Trust, Baru Sahib, was in Canada until 27th August 2024.

Here are glimpses of the Day 6 Sangat get-together in Brampton. These gatherings bring together our alumni too, fostering a strong Akal Connect network. Through these interactions, alumni aim to give back to society with their time and daswand, reflecting the transformation in their lives.



He also met the Sangat in Brampton and educated them regarding giving back to society with their time and Daswand, reflecting the transformation in rural children's lives.

All Initiatives including Guru Ki Kanshi, Computer donation appeal, Educate to Save, and Punjab flood relief resulted in grant payments of £966,000 (2023- £823,000).

FUTURE PLANS

The Kalgidhar Trust plans to "reach out to the unreached" through its various educational, health care and social vices eradication programmes under the project RURAL POOR DEVELOPMENT INITIATIVE ("RPDI"). It is expected that a silent socio-economic reform will result out of this sure-footed grass-root exercise of the RPDI. The footprints of "eradication of illiteracy and vices" would keep on growing and positively touch the lives and fulfil the needs of the rural deprived classes.

PUBLIC BENEFIT

The Kalgidhar Trust works for the public benefit by raising public awareness and enhancing public participation in the key attributes of Sikh Dharm (Sikh way of life) such as Sarbatt da Bhalla (welfare of all), treating all human beings as one family, universal equality through creation of Global Citizens (Manas Ki Jaat Sabhe Ekey Pehchanho – Guru Gobind Singh Ji) and helping society by caring for each other and sharing our good fortunes with the less fortunate ones by contributing a minimum of 10% of our earnings for charitable purposes (Daswandh), overcoming social evils such as lust, anger, greed, possessiveness, arrogance and ego through divine wisdom and promoting social virtues like tolerance, patience and forgiveness. The Charity's activities clearly address its objectives and associated aims and activities as described on page 5 et seq and the Trustees and staff are mindful of the need to work for the public benefit.

POLICY ON RESERVES

The balance held as restricted funds and unrestricted funds as at 31 July 2024 were £32,000 (2023 - £23,000) and £115,000 (2023 – £56,000). The Charity's policy is to aim for sufficient reserves to fund at least twelve months future expenditure at any time.

INVESTMENT POWERS

The Trustee's investment powers are unrestricted within "ethical" limits.

RISK MANAGEMENT

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the Trust may face,
- The establishment of systems and procedures to mitigate those risks identified,
- The implementation of procedures designed to minimise any potential impact on the Trust should those risks materialise; and
- Quarterly Trust meetings regularly review apparent and inherent risks and the available tools to mitigate such risks.

FUNDRAISING

The Trustees have referred to the Code of Fundraising Practice ("the Code") which was developed during 2017 by the fundraising community through the work of the Institute of Fundraising and Public Fundraising Association, and the Guidance on Charities and Fundraising issued by the Charity Commission ("CC20") and the Charities (Protection and Social Investment) Act 2016 ("the Act"). The Trustees consider that following a review of the Code requirements they are compliant.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees of The Kalgidhar Trust are responsible for preparing the Trustees' Annual Report and the financial statements of the charity in accordance with applicable law, the Charities Act 2011, the Charites Act 2022 (where relevant) and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019.

The law applicable to charities in England and Wales requires the 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 the incoming resources and application of resources during for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

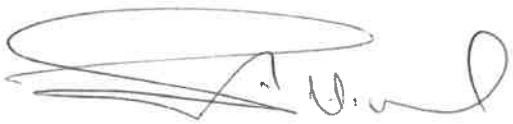
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities Act 2022 (where relevant), the Charity (Accounts and Reports) Regulation 2008, and the provisions of the Trust Deed. The Trustees are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and 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.

INDEPENDENT AUDITOR

A resolution will be proposed at the Annual General Meeting that Rawlinson & Hunter Audit LLP be re-appointed as Auditor to the Charity for the ensuing year.

Approved by the Trustees and signed on their behalf by



.....

Ranbir Singh Attwal

Trustee

Date: 15 MAY 2025

THE KALGIDHAR TRUST

Independent Auditor's Report to the Trustees of The Kalgidhar Trust

Opinion

We have audited the financial statements of The Kalgidhar Trust ("the Charity") for the year ended 31 July 2024 which comprise the Statement of Financial Activities, Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 July 2024, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and Charites Act 2022 (where relevant).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 18, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our assessment of the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur, is considered to be low. This conclusion was reached after the consideration of the following:

- due to the relatively simple business model and relatively low number of transactions within the Charity there are comparatively few unexpected fluctuations in the reported results and balances and any such unexpected items would be specifically enquired into by us; and
- there are a number of individuals which comprise "management" and therefore there is no single individual who is likely to be able to override controls to effect a fraud.

We designed our audit procedures to respond to identified audit risks, including non-compliance with laws and regulations (irregularities) that are material to the financial statements. Some of the specific procedures performed to detect irregularities, including fraud, are detailed below:

- the review of control accounts and journal entries for large or unusual activities;
- the analytical review of the statement of financial activities for variances that are either unexpected or considered not to be in accordance with our understanding of the charitable activities during the year;
- obtaining and reviewing for completeness a list of entries and persons considered to be related parties (as defined by Financial Reporting Standard 102) and reviewing the ledgers of the Charity for previously unreported related party transactions;
- review of transactions and journals for any indication of fraud or management override; and
- review of Trustee meeting minutes for unrecorded transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

rather than error, as fraud involves intentional concealment, forgery, collusion, omission or mis-representation.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of Report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Rawlinson & Hunter Audit LLP

Rawlinson & Hunter Audit LLP

Statutory Auditor
Chartered Accountants
Eighth Floor
6 New Street Square
New Fetter Lane
London
EC4A 3AQ

Date: 15 May 2025

Rawlinson & Hunter Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE KALGIDHAR TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2024

	Notes	Restricted Funds £'000	Unrestricted Funds £'000	Total 2024 £'000	Restricted Funds £'000	Unrestricted Funds £'000	Total 2023 £'000
Incoming Resources							
Incoming resources from generated funds:							
Donations and gifts	2,3	551	499	1,050	648	181	829
Gift Aid		-	129	129	-	57	57
Total incoming resources	2,3	551	628	1,179	648	238	886
Resources Expended							
Cost of generating funds:							
Charitable activities		542	424	966	628	195	823
Governance & Support costs		-	145	145	-	138	138
Total resources expended	2,4	542	569	1,111	628	333	961
Net movement in funds		9	59	68	20	(95)	(75)
Fund balances brought forward at 1 August 2023		23	56	79	3	151	154
Fund balances carried forward at 31 July 2024		32	115	147	23	56	79

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 26 to 32 form part of these financial statements.

THE KALGIDHAR TRUST

STATEMENT OF FINANCIAL POSITION AS AT 31 JULY 2024

	Notes	2024	2023
		£'000	£'000
Current Assets			
Other debtors	8	43	21
Cash at bank and in hand	12	162	88
		205	109
Creditors: amount falling due within one year	8	(58)	(30)
Net current assets		147	79
Total assets less current liabilities		147	79
Net Assets		147	79
Funds:			
Restricted funds		32	23
Unrestricted funds		115	56
Total Funds	7,8	147	79

The financial statements were approved and authorised for issue by the Trustees on.....15 MAY 2025...and signed on their behalf by:

Ranbir Singh Attwal,

Trustee

The notes on pages 26 to 32 form part of these financial statements.

THE KALGIDHAR TRUST

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

1 Statement of Compliance

The Kalgidhar Trust ("the Charity"), registered charity number 1041548, is based and administered in the United Kingdom. The registered address is 1st Floor Office Suite 3, Arrow Business Centre, Perivale, UB6 7LA. The nature of the Charity's operations and principal activities are set out in the Trustees' Annual Report.

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011, the Charities Act 2022 (where relevant) and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement.

The financial statements are presented in pounds sterling which is the functional currency of the Charity and rounded to the nearest £000.

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

2 Accounting policies

(a) Going concern

Having considered the levels of funds held and the level of income and expenditure, together with the level of reserves of the charity, the Trustees consider the adoption of the going concern basis in preparing these financial statements is appropriate.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Where permitted, the costs associated with raising and managing the restricted funds are charged to the restricted funds.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

(e) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value, except where settlement is delayed, in which case the transaction is recognised at the present value of the settlement amount.

(f) Donated services

Donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. A corresponding amount is recognised in expenditure.

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as expenditure.

(h) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

(i) Voluntary help

The Charity benefits from many voluntary hours and unclaimed out-of-pocket expenses. No amount is included in these financial statements for these voluntary hours and unclaimed expenses. Without the effort and devotion of the volunteers the Charity would not be able to carry out successful fund-raising events.

3 *Income*

	2024	2023
	£'000	£'000
Donations and gifts from individuals	1,050	829
Gift Aid	129	57
	1,179	886

4 Total resources expended

	Direct Costs 2024	Total 2024	Total 2023
	£'000	£'000	£'000
Legal & professional charges	6	6	4
Travel & subsistence	2	2	1
Support costs	50	50	63
Salaries and Wages (Note 6)	87	87	70
Donations out	966	966	823
Total resources expended	1,111	1,111	961

Support costs include £4,500 (2023- £10,500) being the Charity's share of the premises cost for First Floor 30 Merrick Road, Southall, UB2 4AU, the former premises of the Charity. RSA Associates (Reporting Accountants – Sole Proprietorship of Mr R S Attwal (Trustee) who have always provided their services free of cost to The Kalgidhar Trust and who share part of the premises with The Kalgidhar Trust, have contributed £4,500 (2023- £4,500) towards the costs during the year being the remaining 50% of the total rental cost. Any additional contributions by Mr R S Attwal and family are reported in donations and related party disclosures (Note 9).

5 Auditor's Remuneration

	2024	2023
	£'000	£'000
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	4	4
	4	4

6 Staff costs

	2024	2023
	£'000	£'000
Wages & salaries	82	65
Social security costs	5	5
	87	70

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the period was Nil (2023 – NIL). The Trustees did not receive any remuneration from the Charity for their services in the current or prior year. During the year the Charity had an average of 3 employees (2023– 3 employees).

7 Fund Reconciliation

	At 1 August 2023 £'000	Income 2024 £'000	Expenditure 2024 £'000	At 31 July 2024 £'000
Restricted Funds	23	551	(542)	32
Unrestricted Funds				
General Funds	56	628	(569)	115
Total net assets	79	1,179	(1,111)	147

General Funds represent the unrestricted funds, which are not designated for particular purposes. Restricted funds amounting to £44,718 (2023- £45,708) were received for Guru Ki Kashi – Akal University Project and £950,000 (2023- £800,000) were remitted to The Kalgidhar Trust, India from restricted and unrestricted funds. During the year £485,614 (2023- £421,552) of funds were received for the Educate to Save Project, £50 (2023- £Nil) were received for Akal Charitable Hospital and £3,469 (2023 - £Nil) were received for Computer Donation appeals. In addition, £Nil (2023 – £175,379) were received for Baru Sahib flood relief and £17,028 (2023 - £5,519) were received for Punjab Flood relief.

8 Analysis of net assets between funds

	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Other Debtors	43	-	43
Cash at bank	130	32	162
Creditors	(58)	-	(58)
	115	32	147

9 Related party disclosures

Individual donations were received from the Trustees: Mr R S Rai (family business) an amount of £72,294 (2023 - £45,850) and from Mr RS Attwal and family an amount of £14,560 (2023 - £10,200) Total donations of £950,000 (2023 - £800,000) were paid to The Kalgidhar Trust (India) – a registered charity in India, in which Dr Baba Davinder Singh is the trustee and the present Chairman of the The Kalgidhar Trust (India) and he is also a trustee in The Kalgidhar Trust in the UK. The Trustees did not receive any remuneration and were not reimbursed any expenses from the Charity for their services in the current or prior year. Advertising payments of £41,634 (2023 - £47,384) and Donations of £15,971 (2023 – £22,713) were made to Sangat TV and Sangat Trust respectively which is a wholly owned subsidiary of Sangat Trust in which Mr R S Attwal is also a Trustee. Additionally, donations of £3,960 (2023 - £Nil) were received from the Dooa Foundation, in which Mr R S Attwal is a trustee.

10 Operating Lease Commitment

The charity's operating lease of premises (First Floor, 30 Merrick Road, Southall, UB2 4AU) ended on 31 March 2024. At 31 July 2024 the total outstanding commitments amounted to around £Nil (2023 - £6,000). With effect from 1 April 2025, the Charity has entered into a new lease agreement for the premises (**First Floor Office Suite 3, Arrow Business Centre, Perivale, UB6 7LA)** until 31 March 2027 with a monthly rent commitment of £1 + VAT.

11 Controlling party

The Trustees consider that the Trust is jointly controlled by the Trustees and there is no ultimate controlling party.

12 Financial Instruments

The carrying amounts of the Charity's financial instruments are as follows:

	2024	2023
	£'000	£'000
Financial assets		
Measured at fair value through SOFA:		
Cash at bank and in hand	162	88
Measured at amortised cost:		
Other Debtors	43	21
Financial liabilities		
Measured at amortised cost:		
Creditors	58	30

THE KALGIDHAR TRUST

England & Wales - Charity number 1041548

Accounts

The Kalgidhar Trust
(A Registered Charity)

Trustees' Annual Report

Year Ended: 31 July 2023

Charity no: 1041548

THE KALGIDHAR TRUST

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Statement of Financial Position	20
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THE KALGIDHAR TRUST

Report of the Trustees
For the Year Ended 31 July 2023

The Trustees submit their report and the financial statements of The Kalgidhar Trust ("the Charity" or "the Trust") for the year ended 31 July 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 21 to 23 and comply with the Charity's Trust Deed and applicable law. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE CHARITY, ITS TRUSTEES AND ADVISERS

Charity Registration Number – 1041548

Charity Address-	**1st Floor, 30 Merrick Road, Southall Middlesex, UB2 4AU**
Trustee-	**Dr. Davinder Singh Samloke** **S. Harkishan Singh** **S. Rajinderpal Singh Rai** **S. Ranbir Singh Attwal**
Registered Office-	**1st Floor, 30 Merrick Road, Southall Middlesex, UB2 4AU**
Bankers-	**Barclays, 210 High Street, Hounslow TW3 1DL**
Independent Auditor-	**Rawlinson & Hunter Audit LLP, 8th Floor, 6 New Street Square, New Fetter Lane, London, EC4A 3AQ**

The Charity is governed by virtue of constitution set out in its Trust Deed, which was adopted on 20 July 1992 and amended on 22 June 1994.

The Charity works alongside Sikh Places of worship in UK and also with The Kalgidhar Trust in India.

The success of any work of such magnitude depends upon the spirit of Sewa (selfless service), team-work and discipline. The Kalgidhar Trust emphasizes spiritual upliftment in all its programmes to establish permanent peace in the world.

The Kalgidhar Trust lays emphasis on moral upliftment of children through a blend of modern scientific education and spiritual education. This unique system of education inculcates moral values in the children, who become good global citizens and an asset to the society. These children having imbibed the virtues can become the leaders and torch-bearers for others also; thereby helping eradicate negative forces and vices amongst their contacts. Experience tells that one morally enlightened child can influence 25-30 members of the society around him or her.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Terms of Trust

The Trust is a registered charity (number 1041548) whose principal purpose is to finance charitable purposes in whatever manner the Trustees, in their absolute discretion, think fit.

The policy of the Trust is to seek sufficient finance to continue to fund the charitable expenditure of the Trustees.

Organisation

The Trustees of the Charity meet at least 4 times a year to discuss overall strategy and to determine how best to direct its resources to meet its objectives. During the Covid-19 pandemic and lockdown meetings were held on Zoom as and when required. The Board of the Trustees comprises its 4 trustees who are named on page 3.

Appointment of Trustees

The appointment of Trustees is governed by the Governing document of the Charity being its Trust Deed. The authorisation to appoint Trustees, of which there must be at least 3, is vested in the Board of Trustees. 4 Trustees named on page 3 have served throughout the period covered by this report. Further details are outlined on page 3.

Trustee induction and training

New trustees are made aware of their legal obligations under Charity Law, the decision-making processes at the Trust, its strategic aims and recent performance. They are also provided with a pack of relevant documentation, including a budget, planned charitable expenditure, a current list of practical projects and copies of recent publications and press releases.

Trustees are encouraged to attend training events where these will assist with their role.

Related parties

Transactions with related parties are disclosed in Note 9 to the financial statements.

Grant making policy

We consider requests for grants and make grants which meet the Charity's objects as outlined on page 5 et seq.

OBJECTIVES, ACTIVITIES, FINANCIAL REVIEW AND FUTURE PLANS

The Charity's objectives are:

- To propagate the Sikh religion in accordance with the tenets of the Ten Gurus and the living Guru Granth Sahib Ji (The eternal living Guru). This is carried out through recitation of Gurbani/Kirtan (musical recitation), through religious discourse and using publications.
- To aid in relieving poverty in the UK and abroad.

These are carried out by delivering Value Based Education through a strong network of 130 Schools (Akal Academies) and 3 Universities (1 under construction) in Northern part of India.

The Kalgidhar Trust advocates dismantling of all barriers and boundaries, embracing humanity by treating all human beings as one race (Manush Ki Jaat Sabhey Ekey Pehcnanbo – Guru Gobind Singh Ji) and praying for welfare unto all (Sarbat Da Bhalla – Guru Nanak Dev Ji). This entails emancipation of societies by producing "Global Citizens" delivering equality, justice and welfare of all.

WHO WE ARE/ OUR WORK/ WHAT WE DO

Kalgidhar Trust UK

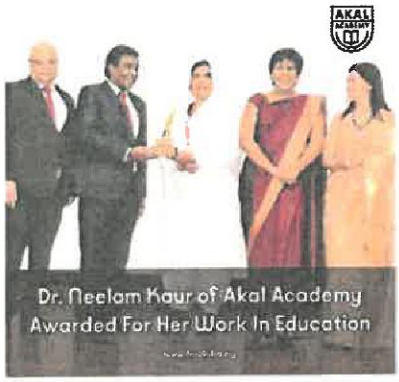
The Kalgidhar Trust UK is a sister organisation of the Kalgidhar Trust/Society, India. The UK body supports and aspires to bring about a silent but sure change to uplift the socio-economic status of the rural disadvantaged Sikh children in India. In addition to fund raising activities it administers and promotes scholarships in Europe and the UK. The financial support and donations in kind are generously advanced by individuals, Gurdwaras and multiple diverse organisations. The task at hand is managed by a well-equipped office and staffed by highly qualified professional Sikh volunteers. The Sewadaars (volunteers) are passionate about Sikhi and in the development of the educational capacity of Sikhs in India and believe strongly in Taking Sikhi to the World.

The Kalgidhar Trust / Society -India

The Kalgidhar Society – Baru Sahib, is a not for profit, charitable organisation engaged in the delivery of value based educational programs at 129 low cost CBSE (Central Board of Secondary Education) Akal Academy schools spread out in the northern part of India. The 70,000 students who attend these schools are mostly from the deprived sections of society, regardless of caste, creed, religion, social status or geographic region of the country. The key strategy is to provide cost-effective, quality oriented holistic schooling to the rural under privileged children in India. The well-planned value-based education skilfully integrates a stark modern learning educational infrastructure.

OUR SUCCESS STORIES

03 November 2022



Dr. Neelam Kaur of Akal Academy Awarded for Her Work In Education.

We are honored to share with you that Dr. Neelam Kaur, Advisor, Healthcare and Education, Akal Academy, Baru Sahib, has been conferred with the prestigious 'Excellence in School Education Award' by the Republic of Mauritius for her contribution and dedicated services in the field of education and women empowerment in Himachal Pradesh, Punjab, Haryana, Rajasthan, and Uttar Pradesh. Dr. Kaur has contributed to the formal education of girls from economically challenged families for the past 25 years.

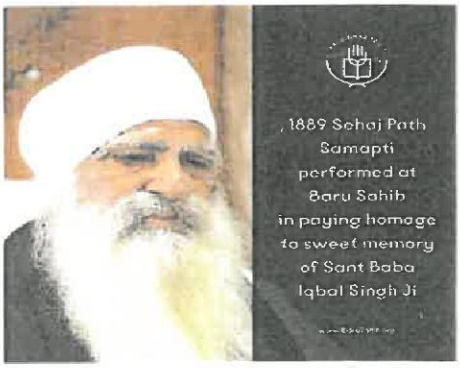
28 January 2023

First Barsi Smagam – Baba Iqbal Singh Ji

1889 Sehaj Path Samapti performed at Baru Sahib in paying homage to sweet memory of Sant Baba Iqbal Singh Ji.

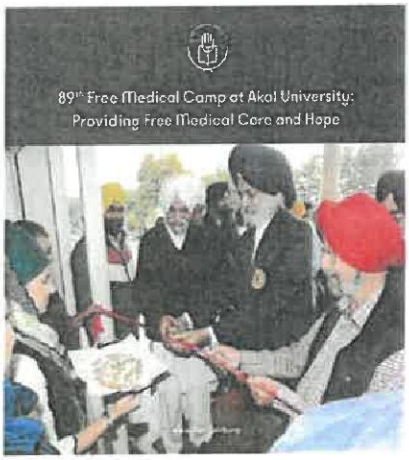
Paying homage to the well-lived and benevolent life of Padma Shri, Vidya Martand, Shiromani Panth Ratan Sant Baba Iqbal Singh Ji, many devotees all around the globe recited sacred hymns from Sri Guru Granth Sahib, the Sikh scripture. Apart from the 1,889 families participating in the complete recitation of Sri Guru Granth Sahib, the devotees recited 138,746 Japuji Sahib, 54,530 Chaupai Sahib, 9,632 Sukhmani Sahib, 4,028 Anand Sahib, 1,162,793 Moolmantar, 1,186,890 Gurmantar and various other Banis from the sacred Scripture.

Such a large number of devotees participating in the singing and recitation of divine hymns all around the world is a befitting tribute to Sant Baba Iqbal Singh Ji, who himself recited the divine Name all his life and inspired numerous others to tread the divine Path.



28 February 2023

89th Free Medical Camp at Akal University: Providing Free Medical Care and Hope



We are delighted to announce that the 89th Free Medical Camp at AKAL UNIVERSITY TALWANDI SABO was a resounding success! The camp was organized in collaboration with The Kalgidhar Trust Baru Sahib and Nishkam Medical Care Society Patiala. A team of expert doctors conducted free checkups for gallstones, hernias, heart, skin, plastic surgery, eyes, uterus, gynecology, and children's diseases. Over 350 patients were provided free medications after undergoing necessary tests.

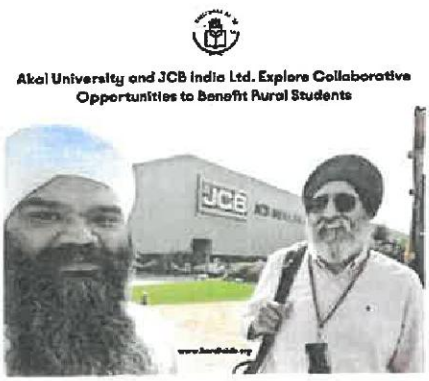
Selected patients received free operations in March at Akal Charitable Hospital, Baru Sahib, Himachal Pradesh. We extend our heartfelt thanks to the doctors who dedicated their time and expertise to this initiative, Professor Baljinder Kaur (Cabinet Minister, Punjab) and Chairman Planning Board Charanjit Singh Akkawali, who were present to honor the team behind the initiative. We remain committed to our mission of social service and community care.

17 March 2023

AKAL UNIVERSITY TALWANDI SABO and JCB India Ltd. Explore Collaborative Opportunities to Benefit Rural Students.

We are thrilled to share that the volunteers from The Kalgidhar Trust recently had a productive meeting with Shivram Saran, AVP at JCB India Limited and Sukhdev Singh Rai from Cleversocks , UK. During the meeting, we discussed ongoing projects of Akal University under The Kalgidhar Society, Baru Sahib, and the importance of CSR activities.

We are grateful to JCB for expressing their interest in offering training and internships to our students, which will provide them with hands-on experience and valuable knowledge to build successful careers.



Furthermore, Shivram Saran's willingness to share his domain knowledge and experiences through a possible webinar is an exciting opportunity for our students to learn from an industry leader and gain valuable insights into the latest trends and practices.

The Kalgidhar Trust and Akal University thank JCB India Ltd. for their interest in enhancing the student's knowledge and skills and look forward to potential collaborations in the future.

2 April 2023



The Tribune

Scholarships for underprivileged to pursue online course at Harvard Business School

TALWANDI SABO, MARCH 28

Akal University in Talwandi Sabo, has offered scholarships to 15 students from rural and underprivileged backgrounds to pursue an online course on Business Analytics from Harvard Business School.

The scholarship recipients, who are currently enrolled in BTech, BCA, and MBA courses, were chosen after a rigorous selection process involving interviews and assessments. The initiative is being supported by Cleversocks, a UK-based company that supports educational opportunities to underprivileged students through their donations.

The online course at Harvard Business School will equip the selected students with the skills and knowledge required to analyse large data sets and make informed business decisions. ves

Scholarships for Underpriviledged to pursue Online course at Harvard Business School.

In a groundbreaking move, AKAL UNIVERSITY TALWANDI SABO , Punjab has offered scholarships to 15 students from rural and underprivileged backgrounds to pursue an online course on Business Analytics from Harvard Business School. This marks the first time a university in Punjab has provided such an opportunity to its students.

The scholarship recipients, who are currently enrolled in BTech, BCA, and MBA courses, were chosen after a rigorous selection process involving interviews and assessments. The initiative is being supported by Cleversocks, a UK-based company that supports educational opportunities to underprivileged students through their donations.

The online course at Harvard Business School will equip the selected students with the skills and knowledge required to analyse large data sets and make informed business decisions. This will provide them with a unique opportunity to learn from some of the best minds in the industry and apply their newfound knowledge to their future careers.

The scholarship is a testament to Akal University's commitment to providing high-quality education to students from all backgrounds and promoting inclusivity and diversity in higher education. The university believes in providing access to world-class education to students from humble backgrounds, and this scholarship marks a significant milestone in achieving that goal.

This initiative was a mission envisioned by Sant Baba Iqbal Singh Ji, the founder and spiritual leader of The Kalgidhar Society, Baru Sahib. This project reflects his vision of empowering the youth with education and providing them with opportunities to pursue their dreams and reach their full potential.

3 May 2023

President Kalgidhar Trust Honoured in The Sikh 100 for Transforming Lives and Empowering Communities.

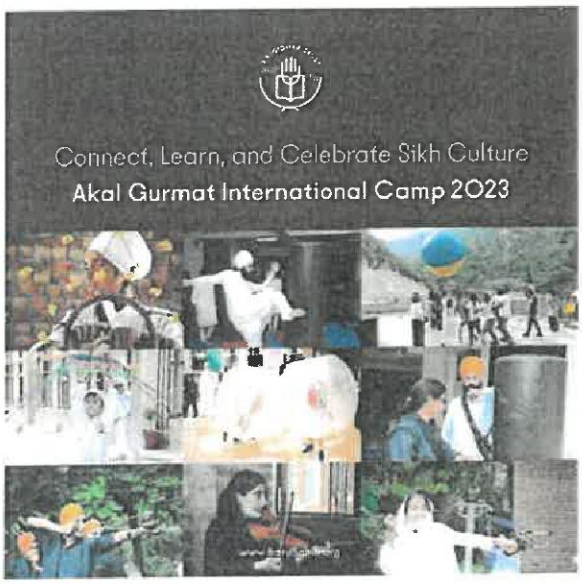
We are happy to share that Dr. Davinder Singh ji has been listed under "The Sikh 100, 11th Edition." The Sikh 100 is an annual initiative by The Sikh Group that recognizes and celebrates the achievements of Sikhs worldwide. Each year, 100 profiles out of 27 million Sikhs are selected from various sectors of life, including business, education, sports, entertainment, and more.

Dr. Davinder Singh Ji's inclusion in The Sikh 100 is a great honour and a testament to his hard work, dedication, and contributions to his field under the guidance of Sant Baba Iqbal Singh Ji.



It is a recognition of his excellence and leadership and inspires the entire Sikh community. The Sikh Group is an organization that aims to highlight Sikh influences throughout the world. Through initiatives such as The Sikh 100, they strive to showcase the diversity and achievements of Sikhs worldwide. We would like to commend the Sikh Sangat for their trust and support of this noble mission of education and empowerment. The Sikh 100 serves as a reminder that Sikhs have made significant contributions to various fields, and it is essential to celebrate and honour these achievements.

7 July 2023



Connect, Learn, and Celebrate Sikh Culture: Akal Gurmat International Camp 2023

Akal Gurmat International Camp is one of the most popular events for young Sikhs worldwide. It is a great way to learn about your heritage while having fun!

This year Akal Gurmat International Camp was held from 7th July to 14th August at Akal Academy Baru Sahib.

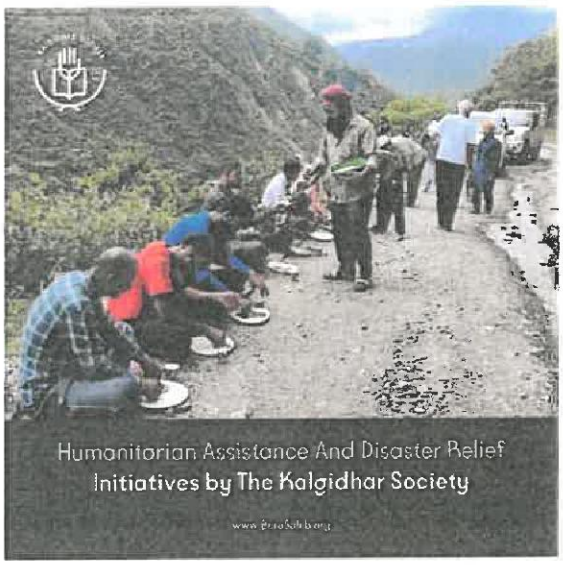
In this Camp, participants from across the globe, the UK, USA, Canada, Europe, Australia, etc., will learn about Sikh History, Sikh Philosophy, the Practical way of Sikh Living, and much more.

19 July 2023

Humanitarian Assistance and Disaster Relief – Initiatives by The Kalgidhar Society

Climate change is wreaking havoc on our lives, with cloudbursts, flash floods, and erratic rainfall becoming more frequent.

The Kalgidhar Society, Baru Sahib, has always been at the forefront of disaster relief, helping those in need during the most challenging times. We support victims of the Kashmir earthquake, Kerala floods, Punjab floods, and the Covid-19 pandemic. Our services are activated promptly to provide long-term relief.



In 2023, Punjab, Himachal Pradesh, and Haryana were severely hit by flooding, leaving countless families displaced and struggling to survive. Our Akal Flood Relief team of 150 volunteers is tirelessly working on rescue operations and extending essential relief supplies to those affected in Punjab, along with road clearance in Himachal Pradesh and other areas.

During this havoc, the Akal Relief Team serves various villages, providing Langar to needy people, rescuing people, providing medicines, and constructing check dams. We care for the people and provide for animals and cattle, arranging medicine, nursing, and fodder.

Generous contributions from individuals, communities, and corporates like Infosys and Indus Valley through their #CSR initiatives have strengthened our efforts. Let's stand together in empathy and compassion!

25 July 2023

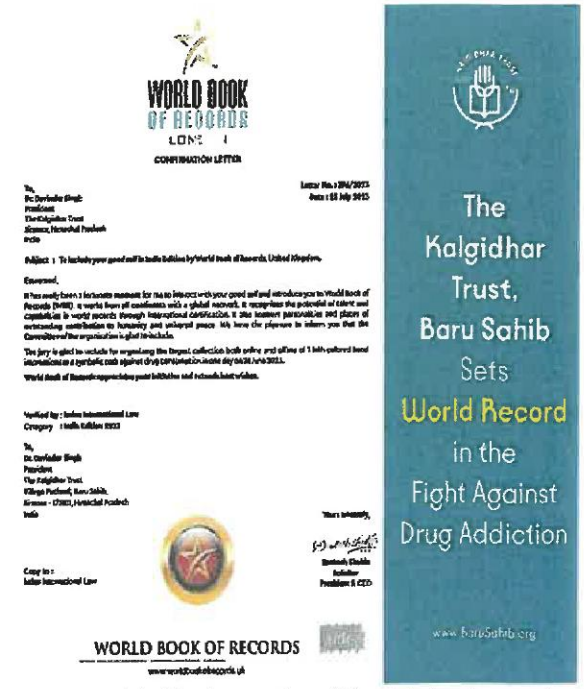
UK trip

Dr. Davinder Singh ji President of The Kalgidhar Trust visited the UK in July 2023 where the UK Sangat had the chance to meet him personally and ask questions about Trust's mission to save Punjab.



27 July 2023

The Kalgidhar Trust, Baru Sahib Sets World Record in the Fight Against Drug Addiction



In an extraordinary feat against drug addiction, The Kalgidhar Trust Baru Sahib has achieved a monumental world record by receiving more than one lakh handprints. The momentous initiative was launched on 26 June, on the International Day Against Drug Addiction and Illegal Trafficking. As part of this campaign, participants from various walks of life, including students and citizens from different age groups, came together to pledge their commitment to fight against the menace of drug addiction.

Heart-warmingly, 80% of the coloured handprints were contributed by children between the ages of 5 and 15 years, reflecting their strong determination to stand against drug addiction. The remaining impressions were provided by the youth and the elderly, showcasing unity and solidarity in this crucial cause.

Dedicated teams from Eternal University, Akal University, and Akal Academies worked tirelessly to ensure widespread participation in this initiative. Notably, the campaign garnered significant support from various sectors, and even Punjab Health Minister, Dr. Balbir Singh, actively participated by providing his handprint, expressing his unwavering support for this noble cause. The campaign reached remote areas of Punjab, Haryana, Himachal Pradesh, Rajasthan, and Uttar Pradesh, making it an all-encompassing effort to combat drug addiction across regions.

The remarkable success of this initiative has drawn the attention of the World Book of Records UK, which will soon honour The Kalgidhar Trust Buru Sahib with a certificate for this outstanding achievement.

We extend our heartfelt gratitude to all the participants and supporters who made this world record possible. Together, we can create a society free from the clutches of drug addiction, and with determination and unity, we will pave the way for a brighter and healthier future.

All Initiatives including Guru Ki Kashi, Educate to Save, Baru Sahib flood relief and Punjab flood relief resulted in grant payments of £823,000 (2022- £935,000).

FUTURE PLANS

The Kalgidhar Trust plans to "reach out to the unreached" through its various educational, health care and social vices eradication programmes under the project RURAL POOR DEVELOPMENT INITIATIVE ("RPDI"). It is expected that a silent socio-economic reform will result out of this sure-footed grass-root exercise of the RPDI. The footprints of "eradication of illiteracy and vices" would keep on growing and positively touch the lives and fulfil the needs of the rural deprived classes.

PUBLIC BENEFIT

The Kalgidhar Trust works for the public benefit by raising public awareness and enhancing public participation in the key attributes of Sikh Dharm (Sikh way of life) such as Sarbatt da Bhalla (welfare of all), treating all human beings as one family, universal equality through creation of Global Citizens (Manas Ki Jaat Sabhe Ekey Pehchanho – Guru Gobind Singh Ji) and helping society by caring for each other and sharing our good fortunes with the less fortunate ones by contributing a minimum of 10% of our earnings for charitable purposes (Daswandh), overcoming social evils such as lust, anger, greed, possessiveness, arrogance and ego through divine wisdom and promoting social virtues like tolerance, patience and forgiveness. The Charity's activities clearly address its objectives and associated aims and activities as described on page 5 et seq and the Trustees and staff are mindful of the need to work for the public benefit.

POLICY ON RESERVES

The balance held as restricted funds and unrestricted funds as at 31 July 2023 were £23,000 (2022 - £3,000) and £56,000 (2022 – £151,000). The Charity's policy is to aim for sufficient reserves to fund at least twelve months future expenditure at any time.

INVESTMENT POWERS

The Trustee's investment powers are unrestricted within "ethical" limits.

RISK MANAGEMENT

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the Trust may face,
- The establishment of systems and procedures to mitigate those risks identified,
- The implementation of procedures designed to minimise any potential impact on the Trust should those risks materialise; and
- Quarterly Trust meetings regularly review apparent and inherent risks and the available tools to mitigate such risks.

FUNDRAISING

The Trustees have referred to the Code of Fundraising Practice ("the Code") which was developed during 2017 by the fundraising community through the work of the Institute of Fundraising and Public Fundraising Association, and the Guidance on Charities and Fundraising issued by the Charity Commission ("CC20") and the Charities (Protection and Social Investment) Act 2016 ("the Act"). The Trustees consider that following a review of the Code requirements they are compliant.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees of The Kalgidhar Trust are responsible for preparing the Trustees' Annual Report and the financial statements of the Charity in accordance with applicable law, the Charities Act 2011, the Charites Act 2022 (where relevant) and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019.

The law applicable to charities in England and Wales requires the 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 the incoming resources and application of resources during for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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, the Charities Act 2022 (where relevant), the Charity (Accounts and Reports) Regulation 2008, and the provisions of the Trust Deed. The Trustees are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and 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.

INDEPENDENT AUDITOR

A resolution will be proposed at the Annual General Meeting that Rawlinson & Hunter Audit LLP be re-appointed as Auditor to the Charity for the ensuing year.

Approved by the Trustees and signed on their behalf by



Ranbir Singh Attwal

Trustee

Date: 30 MAY 2024

THE KALGIDHAR TRUST

Independent Auditor's Report to the Trustees of The Kalgidhar Trust

Opinion

We have audited the financial statements of The Kalgidhar Trust ("the Charity") for the year ended 31 July 2023 which comprise the Statement of Financial Activities, Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 July 2023, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011 and Charites Act 2022 (where relevant).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 13, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our assessment of the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur, is considered to be low. This conclusion was reached after the consideration of the following:

- due to the relatively simple business model and relatively low number of transactions within the Charity there are comparatively few unexpected fluctuations in the reported results and balances and any such unexpected items would be specifically enquired into by us; and
- there are a number of individuals which comprise "management" and therefore there is no single individual who is likely to be able to override controls to effect a fraud.

We designed our audit procedures to respond to identified audit risks, including non-compliance with laws and regulations (irregularities) that are material to the financial statements. Some of the specific procedures performed to detect irregularities, including fraud, are detailed below:

- the review of control accounts and journal entries for large or unusual activities;
- the analytical review of the statement of financial activities for variances that are either unexpected or considered not to be in accordance with our understanding of the charitable activities during the year;
- obtaining and reviewing for completeness a list of entries and persons considered to be related parties (as defined by Financial Reporting Standard 102) and reviewing the ledgers of the Charity for previously unreported related party transactions;
- review of transactions and journals for any indication of fraud or management override; and
- review of Trustee meeting minutes for unrecorded transactions.

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for.This description forms part of our auditor's report.

Use of Report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Rawlinson & Hunter Audit LLP

Rawlinson & Hunter Audit LLP

Statutory Auditor
Chartered Accountants
Eighth Floor
6 New Street Square
New Fetter Lane
London
EC4A 3AQ

Date: 30 May 2024

Rawlinson & Hunter Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE KALGIDHAR TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2023

	Notes	Restricted Funds £'000	Unrestricted Funds £'000	Total 2023 £'000	Restricted Funds £'000	Unrestricted Funds £'000	Total 2022 £'000
Incoming Resources							
Incoming resources from generated funds:							
Donations and gifts	2,3	648	181	829	593	385	978
Gift Aid		-	57	57	-	213	213
Total incoming resources	2,3	648	238	886	593	598	1,191
Resources Expended							
Cost of generating funds:							
Charitable activities		628	195	823	601	334	935
Governance & Support costs		-	138	138	-	108	108
Total resources expended	2,4	628	333	961	601	442	1,043
Net movement in funds		20	(95)	(75)	(8)	156	148
Fund balances brought forward at 1 August 2022		3	151	154	11	(5)	6
Fund balances carried forward at 31 July 2023		23	56	79	3	151	154

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 21 to 27 form part of these financial statements.

THE KALGIDHAR TRUST

STATEMENT OF FINANCIAL POSITION AS AT 31 JULY 2023

	Notes	2023	2022
		£'000	£'000
Current Assets			
Other debtors	8	21	60
Cash at bank and in hand	12	88	121
		109	181
Creditors: amount falling due within one year	8	(30)	(27)
Net current assets		79	154
Total assets less current liabilities		79	154
Net Assets		79	154
Funds:			
Restricted funds		23	3
Unrestricted funds		56	151
Total Funds	7,8	79	154

The financial statements were approved and authorised for issue by the Trustees on 30 MAY 2024 and signed on their behalf by:

Ranbir Singh Attwal,

Trustee

The notes on pages 21 to 27 form part of these financial statements.

THE KALGIDHAR TRUST

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

1 Statement of Compliance

The Kalgidhar Trust ("the Charity"), registered charity number 1041548, is based and administered in the United Kingdom. The registered address is 1st Floor, 30 Merrick Road, Southall, Middlesex, UB2 4AU. The nature of the Charity's operations and principal activities are set out in the Trustees' Annual Report.

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011, the Charities Act 2022 (where relevant) and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement.

The financial statements are presented in pounds sterling which is the functional currency of the Charity and rounded to the nearest £000.

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

2 Accounting policies

(a) Going concern

The Covid-19 pandemic did not create significant operational and financial pressures on the Charity. Having considered the levels of funds held and the level of income and expenditure, together with the level of reserves of the Charity, the Trustees consider the adoption of the going concern basis in preparing these financial statements is appropriate.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Costs associated with raising and managing the restricted funds are charged to the restricted funds.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

(e) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value, except where settlement is delayed, in which case the transaction is recognised at the present value of the settlement amount.

(f) Donated services

Donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. A corresponding amount is recognised in expenditure.

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as expenditure.

(h) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

(i) Voluntary help

The Charity benefits from many voluntary hours and unclaimed out-of-pocket expenses. No amount is included in these financial statements for these voluntary hours and unclaimed expenses. Without the effort and devotion of the volunteers the Charity would not be able to carry out successful fund-raising events.

3 *Income*

	2023	2022
	£'000	£'000
Donations and gifts from individuals	829	978
Gift Aid	57	213
	886	1,191

4 Total resources expended

	Direct Costs 2023	Total 2023	Total 2022
	£'000	£'000	£'000
Legal & professional charges	4	4	8
Travel & subsistence	1	1	1
Support costs	63	63	47
Salaries and Wages (Note 6)	70	70	51
Events	0	0	1
Donations out	823	823	935
Total resources expended	961	961	1,043

Support costs include £10,500 (2022- £9,000) being premises cost for First Floor 30 Merrick Road, Southall, UB2 4AU. RSA Associates (Reporting Accountants – Sole Proprietorship of Mr R S Attwal (Trustee) who have always provided their services free of cost to The Kalgidhar Trust and who share part of the premises with The Kalgidhar Trust, have contributed £4,500 (2022- £4,500) towards the costs during the year being 50% of the total rental cost. Any additional contributions by Mr R S Attwal and family are reported in donations and related party disclosures (Note 9).

5 Auditor's Remuneration

	2023	2022
	£'000	£'000
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	4	4
	4	4

6 Staff costs

	2023	2022
	£'000	£'000
Wages & salaries	60	45
Social security costs	10	6
	70	51

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the period was £Nil (2022 – £NIL). The Trustees did not receive any remuneration from the Charity for their services in the current or prior year. During the year the Charity had an average of 3 employees (2022– 3 employees).

7 Fund Reconciliation

	At 1 August 2022 £'000	Income 2023 £'000	Expenditure 2023 £'000	At 31 July 2023 £'000
Restricted Funds	3	648	(628)	23
Unrestricted Funds				
General Funds	151	238	(333)	56
Total net assets	154	886	(961)	79

General Funds represent the unrestricted funds, which are not designated for particular purposes. Restricted funds amounting to £45,708 (2022- £77,924) were received for Guru Ki Kashi – Akal University Project and £800,000 (2022- £882,500) were remitted to The Kalgidhar Trust, India from restricted and unrestricted funds. During the year £421,552 (2022- £440,404) of funds were received for the Educate to Save Project, £Nil (2022- £30,540) were received for Langar Seva at Anandpur Sahib, £Nil (2022 - £39,011) were received for Computer Donation appeals and £Nil (2022 –£5,687) were received for Harmonium & Table instruments appeals. In addition, £175,379 (2022 – £Nil) were received for Baru Sahib flood relief and £5,519 (2022 - £Nil) were received for Punjab Flood relief.

8 Analysis of net assets between funds

	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Other Debtors	21		21
Cash at bank	65	23	88
Creditors	(30)		(30)
	56	23	79

9 Related party disclosures

Individual donations were received from the Trustees: Mr R S Rai (family business) an amount of £45,850 (2022 - £52,440) and from Mr RS Attwal and family an amount of £10,200 (2022 - £10,333) Total donations of £800,000 (2022 - £882,500) were paid to The Kalgidhar Trust – a registered charity in India, in which Baba Iqbal Singh Kingra, a former Trustee of the Charity was a trustee and Chairman till February 2023 and his unfortunate demise. Dr Baba Davinder Singh, a Trustee of the Charity, is now the trustee and the present Chairman of the The Kalgidhar Trust (India). The Trustees did not receive any remuneration and were not reimbursed any expenses from the Charity for their services in the current or prior year. Advertising payments of £47,384 (2022 - £27,380) and Donations of £22,713 (2022 – £53,953) were made to Sangat TV and Sangat Trust respectively which is a wholly owned subsidiary of Sangat Trust in which Mr R S Attwal is also a Trustee.

10 Operating Lease Commitment

The Charity premises (First Floor 30 Merrick Road, Southall, UB2 4AU) are under an operating lease commitment of £9,000 per annum with effect from 1 April, 2014 until 31 March, 2024 with 3 yearly rent reviews. At 31 July 2023 the total outstanding commitments amounted to some £6,000 (2022-£13,500).

11 Controlling party

The Trustees consider that the Trust is jointly controlled by the Trustees and there is no ultimate controlling party.

12 Financial Instruments

The carrying amounts of the Charity's financial instruments are as follows:

	2023	2022
	£'000	£'000
Financial assets		
Measured at fair value through SOFA:		
Cash at bank and in hand	88	121
Measured at amortised cost:		
Other Debtors	21	60
Financial liabilities		
Measured at amortised cost:		
Creditors	30	27

THE KALGIDHAR TRUST

England & Wales - Charity number 1041548

Accounts

The Kalgidhar Trust
(A Registered Charity)

Trustees' Annual Report

Year Ended: 31 July 2022

Charity no: 1041548

THE KALGIDHAR TRUST

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THE KALGIDHAR TRUST

Report of the Trustees
For the Year Ended 31 July 2022

The Trustees submit their report and the financial statements of The Kalgidhar Trust ("the Charity" or "the Trust") for the year ended 31 July 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 26 to 28 and comply with the Charity's Trust Deed and applicable law. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE CHARITY, ITS TRUSTEES AND ADVISERS

Charity Registration Number – 1041548

Charity Address-	**1st Floor, 30 Merrick Road, Southall Middlesex, UB2 4AU**
Trustee-	**Baba Iqbal Singh Kingra (Deceased on 29 January 2022)** **Dr. Davinder Singh Samloke** **S. Harkishan Singh** **S. Rajinderpal Singh Rai** **S. Ranbir Singh Attwal**
Registered Office-	**1st Floor, 30 Merrick Road, Southall Middlesex, UB2 4AU**
Bankers-	**Barclays, 210 High Street, Hounslow TW3 1DL**
Independent Auditor-	**Rawlinson & Hunter Audit LLP, 8th Floor, 6 New Street Square, New Fetter Lane, London, EC4A 3AQ**

The Charity is governed by virtue of constitution set out in its Trust Deed, which was adopted on 20 July 1992 and amended on 22 June 1994.

The Charity works alongside Sikh Places of worship in UK and also with The Kalgidhar Trust in India.

The success of any work of such magnitude depends upon the spirit of Sewa (selfless service), team-work and discipline. The Kalgidhar Trust emphasizes spiritual upliftment in all its programmes to establish permanent peace in the world.

The Kalgidhar Trust lays emphasis on moral upliftment of children through a blend of modern scientific education and spiritual education. This unique system of education inculcates moral values in the children, who become good global citizens and an asset to the society. These children having imbibed the virtues can become the leaders and torch-bearers for others also; thereby helping eradicate negative forces and vices amongst their contacts. Experience tells that one morally enlightened child can influence 25-30 members of the society around him or her.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Terms of Trust

The Trust is a registered charity (number 1041548) whose principal purpose is to finance charitable purposes in whatever manner the Trustees, in their absolute discretion, think fit.

The policy of the Trust is to seek sufficient finance to continue to fund the charitable expenditure of the Trustees.

Organisation

The Trustees of the Charity meet at least 4 times a year to discuss overall strategy and to determine how best to direct its resources to meet its objectives. During the Covid-19 pandemic and lockdown meetings were held on Zoom as and when required. The Board of the Trustees comprises its 4 trustees who are named on page 3. Baba Iqbal Singh Kingra acted as Honorary Chairman of the Board of the Trustees. Dr Davinder Singh Samloke Ji took over this role after Baba Iqbal Singh Kingra Ji passed away in January 2022.

Appointment of Trustees

The appointment of Trustees is governed by the Governing document of the Charity being its Trust Deed. The authorisation to appoint Trustees, of which there must be at least 3, is vested in the Board of Trustees. 5 Trustees named on page 3 have served during the period covered by this report. Further details are outlined on page 3.

Trustee induction and training

New trustees are made aware of their legal obligations under Charity Law, the decision-making processes at the Trust, its strategic aims and recent performance. They are also provided with a pack of relevant documentation, including a budget, planned charitable expenditure, a current list of practical projects and copies of recent publications and press releases.

Trustees are encouraged to attend training events where these will assist with their role.

Related parties

Transactions with related parties are disclosed in Note 9 to the financial statements.

Grant making policy

We consider requests for grants and make grants which meet the Charity's objects as outlined on page 5 et seq.

OBJECTIVES, ACTIVITIES, FINANCIAL REVIEW AND FUTURE PLANS

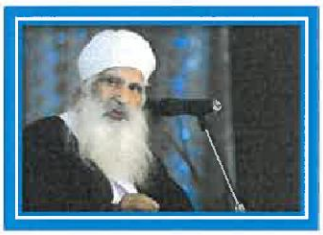
The Charity's objectives are:

- To propagate the Sikh religion in accordance with the tenets of the Ten Gurus and the living Guru Granth Sahib Ji (The eternal living Guru). This is carried out through recitation of Gurbani/Kirtan (musical recitation), through religious discourse and using publications.
- To aid in relieving poverty in the UK and abroad.

These are carried out by delivering Value Based Education through a strong network of 130 Schools (Akal Academies) and 3 Universities (1 under construction) in Northern part of India.

The Kalgidhar Trust advocates dismantling of all barriers and boundaries, embracing humanity by treating all human beings as one race (Manush Ki Jaat Sabhey Ekey Pehcnanbo – Guru Gobind Singh Ji) and praying for welfare unto all (Sarbat Da Bhalla – Guru Nanak Dev Ji). This entails emancipation of societies by producing "Global Citizens" delivering equality, justice and welfare of all.

OUR EXECUTIVE TEAM

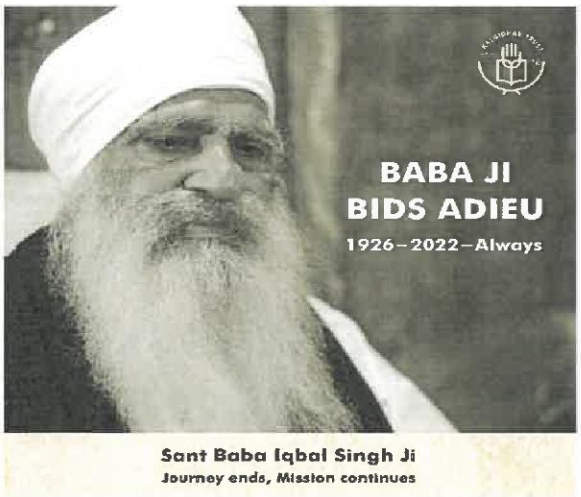


Baba Iqbal Singh Kingra
Deceased on 29th January 2022
President, Chancellor - Eternal University
M.Sc., Former Director Agriculture,
Himachal Pradesh, India



Dr Davinder Singh Samloke Ji
Successor to Baba Iqbal Singh Ji
MBBS, MD

Brief Life-Sketch - Sant Baba Iqbal Singh Ji



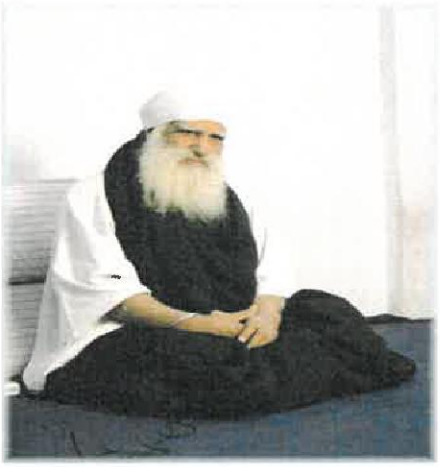
The venerable Sant Baba Iqbal Singh Ji was born on 1 May 1926 in village Bharial Lahri, Tehsil Pathankot, District Gurdaspur (now Pathankot) to father Sanwal Singh Ji and mother Gulab Kaur Ji. Baba Ji had two elder brothers Bhai Daulat Singh Ji and Bhai Harbans Singh Ji and an elder sister. From childhood, he was inclined towards deep devotion to the Eternal Lord and used to go in the forests for recitation of the Divine Name without informing anyone at home. He would very often join the company of the saintly and divine people and get blessed by listening to their discourses about the Eternal Lord. While learning from his teacher of history in 6th Grade about the daughter and son of Emperor Ashoka remaining unmarried and propagating Buddhism, Baba Ji made a resolve to dedicate his life towards serving humanity and propagate Sikhi.



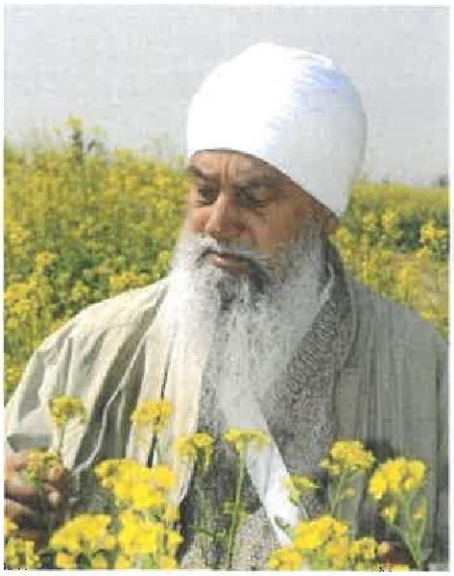
Baba Iqbal in his youth with father Sardar Sanwal Singh
(photo via The Kalgidhar Trust facebook)

Although his family later forced him several times to get married, he remained steadfast in his resolve. Being afraid of the British rule, when his family didn't allow him to become Amritdhari (get him initiated into the Khalsa fold with Amrit), he went on a hunger strike to persuade his family; and then got blessed by Amrit at Akal Takht Sahib, Amritsar. He passed Grade VIII from Government School, Dina Nagar and Grade X from Government High School, Gurdaspur. His mother passed away while he was in Grade X. But due to his state of devotion towards the Eternal Lord, he accepted the Divine Will and didn't shed a single tear.

After matriculation, he completed B.Sc. Agriculture from Khalsa College, Lyallpur. Later, at the time of Partition of the country, when Punjab Agriculture University Ludhiana had not been established, the government temporarily started Agriculture College in Khalsa College, Amritsar.



It was at Khalsa College, Amritsar during his B.Sc. Agriculture that he met Sant Teja Singh Ji, the devout disciple of Sant Attar Singh Ji Mastuana. He was so impressed by the lecture delivered by Sant Teja Singh Ji that he became his devout disciple. After completing B.Sc., he took admission in M.Sc. Genetics and Plant Breeding at Ludhiana. Here Baba Ji met Dr. Khem Singh Ji and their friendship developed so close that both became 'Gur Bhai' (divine brothers). Dr. Khem Singh Ji supported him all his life in carrying forward the mission of Sant Attar Singh Ji and Sant Teja Singh Ji and followed his every instruction. After completing M.Sc., his father wanted him to send to America to pursue Ph.D. But on the instructions of Sant Teja Singh Ji, Baba Ji refused to go overseas despite the visa and air tickets having been paid. Later, he got his first job as a Research Assistant in Hansi, Hisar (now in Haryana).

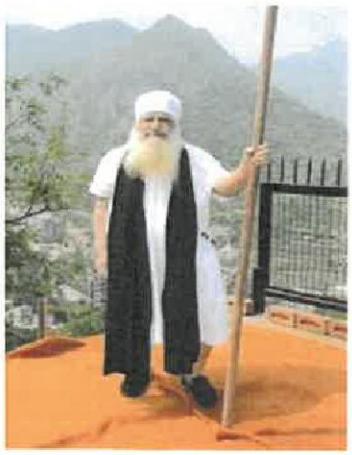


By mentioning seven identifications of Tapo Bhoomi (land of meditation) Baru Sahib, Sant Teja Singh Ji gave the responsibility of revealing the holy land of Baru Sahib to Baba Ji. He, along with Dr. Khem Singh Ji, went on to search the land with seven indications but they could not find that place. Then, to search the holy land of Baru Sahib, Baba Ji, ignoring the prospects of his career (Punjab being agricultural land with more opportunities), got himself transferred from Punjab to Himachal and joined his duties at Dhaula Kuan. As per the identifications by the divine wisdom of Sant Teja Singh Ji, he revealed the land of Baru Sahib. Sant Teja Singh Ji visited Baru Sahib and established a Kacha (temporary building) Gurdwara and gave the responsibility to Baba Ji to visit the place every fortnight for its upkeep. Since there were no metalled roads, he would travel 50-60 Km on foot to visit Baru Sahib every fortnight.



While on duty, he always remained immersed in the recitation of Divine Name and service of Sant Ji. So, he wanted to quit the job. But on the instructions of Sant Ji, he continued his duty considering it as 'service to Guru Nanak Dev Ji'. Throughout his career, he wore Sikhi attire (Achkan, a knee-length coat buttoned in front; Churidar Pajama, tightly fitting trousers; flowing beard and white turban) as instructed by Sant Ji. Due to his work for the welfare of poor farmers and his character and nature, everyone started calling him 'Giani Ji'. Getting promotions, he became Agriculture Officer of Nahan district very soon. At Nahan, he was promoted to the post of Deputy Director. Pleased with his work, the Himachal government wanted to make him Joint Director so as to make him Director of Agriculture later. But as per rules, he was 13th in the list.

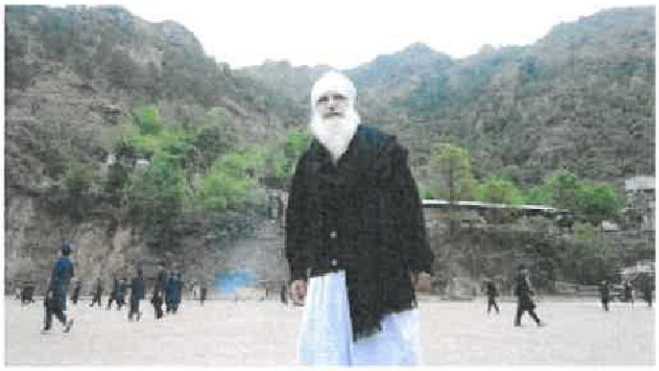
But with the blessing of Sant Ji, he came on top of the list as the Government of India changed rules due to the imposition of emergency. Thus, the Himachal government made him Director Agriculture. In his official residence at Shimla, he had installed Sri Guru Granth Sahib Ji in one room and made his bed on the floor. Only his peon Chet Ram, who had attained a higher state due to Baba Ji's company and continuous recitation of the Divine Name, used to go to that room for its upkeep. Baba Ji used to bathe in cold water even during chilly winters in Shimla.



After retirement, Baba Ji came to Baru Sahib directly from Shimla and joined the 'service of Guru Nanak Dev Ji'. At the time of retirement, he had only Rs. 2200 in his bank account because he used to spend his entire salary to help the needy and development of Baru Sahib. His entire staff, from peon to Director, thinking that Giani Ji, who had always travelled in official vehicles would travel to Baru Sahib in a bus, gave their share to collect money and bought a new Maruti Van and saw him off to Baru Sahib. This shows how selfless and popular he was with his staff.

At Baru Sahib, he started Akal Academy in 1986 with only five students. He taught the students himself and made them to work so hard that even the spoiled and incompetent students passed with good marks and became intelligent and well-behaved. Thus, within 3-4 years, Akal Academy became famous all over Punjab and Delhi. People of Punjab, who were ready to provide land for the schools, requested Baba Ji to open such Akal Academies in their regions so as to save their children from drug-addiction and apostasy. Heeding their request, Baba Ji started establishing Akal Academies in Punjab, the first being at Muktsar Sahib. To carry forward the mission of Sant Ji, he worked tirelessly and one by one, he established 129 Akal Academies in Punjab, Haryana, U.P. and Rajasthan, wherein 70,000 students are being imparted the blend of modern scientific education and spiritual education. These students have not only excelled in academics but also imbibed spiritual ethos. Apart from making their life ideal and successful, they have also transformed the lives of their families and relatives who have become Amritdharis after shunning alcoholism. The Intelligence Wing of Punjab Police reported the decline in crime, drugs and apostasy in the surrounding villages of these Akal Academies.





Baba Ji established Akal Sangeet Vidyalya at Baru Sahib for the rural children of poor and needy families, wherein they are being provided worldly education along with spirituality and divine music. He prepared Kirtani and Dhadi Jathas (groups) of these girls; the Dhadi Jatha of girls being the first one of the community. Through these Jathas, he propagated Sikhi in several countries. Invented by Gurus but rarely used in present times, he revived the tradition of singing divine music on Tanti Saaz (string-instruments) and prepared several Tanti Saaz Jathas. These girls completed the entire Sehaj Paath of Guru Granth Sahib on Tanti Saaz in four years. The same school was later developed into AIRWE (Akal Institute of Rural Women Empowerment) by him, wherein thousands of rural girls are being imparted worldly scientific education along with spiritual education and then given jobs in Akal Academies to make them self-reliant. At Baru Sahib, Baba Ji first established Akal College of Engineering & Technology and then Eternal University, which is running in full swing at present.

At Baru Sahib, he established 'Akal Charitable Hospital', wherein six free medical camps are organized annually and various other medical services are provided at the doorstep of remote hilly people. He established de-addiction centers, one at Baru Sahib and one at Cheema Sahib, from where thousands of patients, after getting successful treatment, have joined the mainstream. Various institutions established under the guidance of Baba Ji are being run successfully by The Kalgidhar Trust: 129 Akal Academies, 2 Universities, 2 Akal Gurmat Sangeet Vidyalya, 1 Women Empowerment Center, 1 Charitable Hospital, 2 drug de-addiction centers, 13 Gurdwaras and various other philanthropic projects.





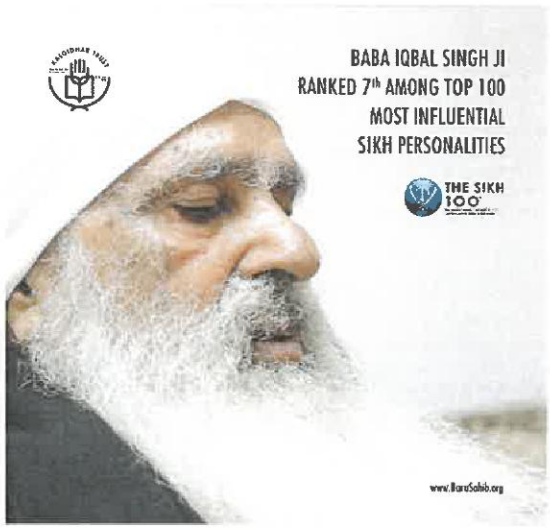
From time to time, Baba Ji rendered selfless services to the needy during natural calamities. During the earthquake in Kashmir, he spent about Rs. 2.5 Crores to rebuild 1887 homes, 4 mosques, 3 temples, 3 Gurdwaras, 1 Army library and one mess. Apart from this, he also rendered humanitarian services in the floods of Punjab and Kerala. In accordance with Guru Gobind Singh Ji's fourth blessing of 'Guru ki Kashi', Baba Ji established Akal University in 2015 which is running successfully at Talwandi Sabo in Bathinda, Punjab. He also undertook construction of Darbar Halls of several Gurdwaras: Gurdwara Nanaksar Cheema Sahib; Gurdwara Dashmesh Asthan, Nahan (parking, accommodation and Langar hall); Gurdwara Damdama Sahib, Gomti (U.P.); Gurdwara Sant Baba Ram Singh Ji, Mander (Mansa); Gurdwara Sant Baba Nidhan Singh Ji, Dhindsa (Ludhiana); Gurdwara Sahib Majri (Ambala) etc. He decided to provide free education to the children of poor and needy families in Akal Academies. At present, out of about 70,000 students, 22,384 children are receiving free/subsidized education. Free education is also being imparted to the children of Granthi Singhs of Gurdwaras.



Dedicating his entire life to the service of humanity and social welfare, Baba Ji merged with the Divine Light on 29 January 2022 at 2.30p.m. He always remained devoted to Akal Takht Sahib and strictly followed the Maryada of Akal Takht Sahib. Due to his old age, he was affectionately called 'Baba Ji'. He had strictly told the devotees not to use his photograph and write 'Sant' with his name while he was alive. The way Baba Ji followed the instructions of Sant Teja Singh Ji unquestionably is evident from one incident. Once, Bhai Mehtab Singh, a devotee of Sant Teja Singh ji, was wearing a shirt with collars. Scolding him by grabbing his collars, Sant Ji said, "You have started indulging in luxurious and fashionable lifestyle." When Baba Ji saw this incident, he immediately went into his room and cut the collars of all the shirts. Then he never wore a shirt with collars. Considering the children as the future of the community, he used to say that if the community is to prosper, children must be empowered with values-based education.

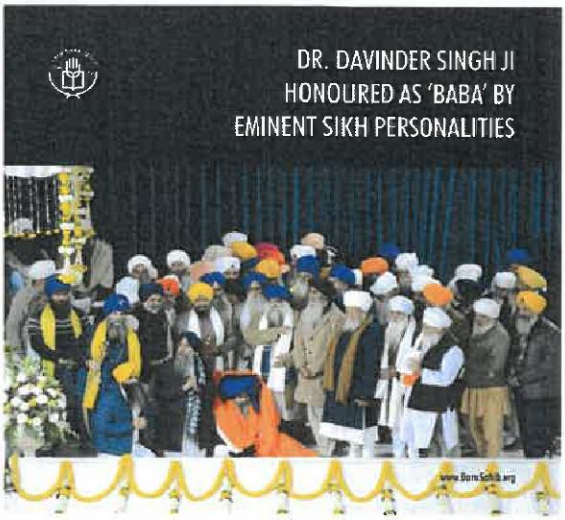
For his philanthropic and selfless services for social welfare, he was conferred various awards and honors:

1. Shiromani Panth Ratan: Takht Sri Harmandir Ji Patna Sahib (Bihar).
2. Vidya Martand: Sri Akal Takht Sahib.
3. Padma Shri: Government of India on 26 January 2022.
4. Honored with a citation by the New York State Assembly as an outstanding individual for his contribution to the field of value-based education in rural areas.
5. Solar Award: Baru Sahib has been named as 'Solar Village' by the Ministry of New and Renewable Energy for launching a Solar Project at Baru Sahib and was honored with 'Solar Award'.
6. Sikh Lifetime Achievement Award: Awarded by Sikh Awards 2016 (UK) for outstanding work in the field of education.
7. Lifetime Achievement Award: Awarded by the National Institute of Cleanliness Education Research (NICER).
8. 5th Most Influential Sikh Award: By the Top 100 Sikh Organizations (UK) for being the '5th Most Influential Sikh' for his work in the field of propagation of Sikhi and rural education.
9. Living Legend Lifetime Achievement Award: Living India News Channel
10. Maharishi Valmiki Sampuran Swachhata Puraskar - Himachal Pradesh Government
11. Philip Thomas Memorial Case Award for the Best Case in IIM Ahmedabad – Harvard Business Review
12. Honored by Himachal Pradesh Government for organizing several blood donation camps at Baru Sahib.
13. Outstanding Social Worker: Punjabi University Patiala
14. Honored by former PM of India Dr. Manmohan Singh at International Punjabi Conference, New Delhi for Punjab, Punjabi and Social Work
15. Avantika Rajiv Gandhi Education Excellence Award – 2012
16. Quality in Education Award: Education Today – 2018



17. Dr. S. Radhakrishnan Memorial National Teacher Award - 2006
18. Maulana Azad Award (Eternal University, Baru Sahib)
19. National Education Award (Eternal University, Baru Sahib)
20. Akal Academy Baru Sahib included in the list of top 10 schools of Himachal Pradesh
21. Eternal University ranked 6th among the top 10 universities in India
22. Akal Academies listed in Limca Book of Records: Largest anti-drug rally in India

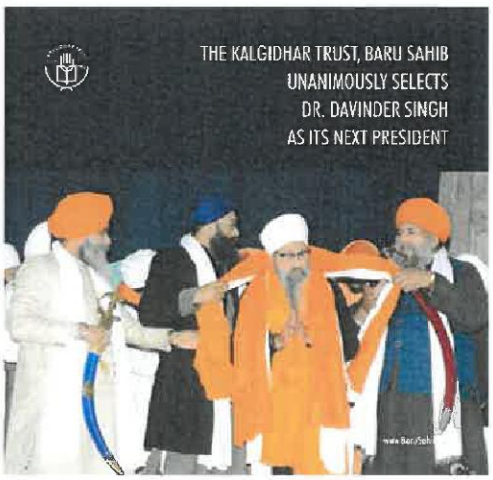
Dr. Davinder Singh Ji honoured as 'Baba' by Eminent Sikh Personalities



On 29th January 2022, Padma Shri, Vidya Martand Shiromani Panth Ratan Sant Baba Iqbal Singh Ji had merged into the Divine Light. He was cremated at Baru Sahib on 30 January 2022.

Later, Dr. Davinder Singh Ji was unanimously selected as the next President of The Kalgidhar Trust, Baru Sahib. On 6 Feb 2022, Antim Ardas and Bhog Samagam of Sant Baba Iqbal Singh Ji was held at Gurdwara Baru Sahib. Singh Sahibs from Takht Sahibs and several Sikh personalities attended the Samagam. Jathedar of Akal Takht Sahib Giani Harpreet Singh Ji, Jathedar Sri Kesgarh Sahib Giani Raghubir Singh Ji, and other eminent Sikh personalities honoured Dr. Davinder Singh Ji as 'Baba' on this occasion. Giani Harpreet Singh Ji said that Baba Davinder Singh Ji would serve humanity following the footsteps of Sant Baba Iqbal Singh Ji. All the Jathedar Sahibaans and eminent Sikh personalities blessed Dr. Davinder Singh Ji with Dastar.

Following the sad demise of Padma Shri, Shiromani Panth Ratan Baba Iqbal Singh Ji on 29 January, Dr. Davinder Singh (affectionately called 'Dr Veerji') has been unanimously selected as the next President of the Trust.



Dr. Davinder Singh's journey with Baba Ji began 35 years ago when he left his profession as a Medical Specialist (Internist Physician) at Maulana Azad Medical College, Delhi to fulfill his desire to volunteer and serve humanity at Baru Sahib. He devoutly followed every direction of Baba Ji as a divine blessing. Dr. Davinder Singh said, "I am grateful to all the saints and well-wishers who came to attend the cremation ceremony of Late Sant Baba Iqbal Singh Ji. Baba Ji's life is an example of 'Gursikhi' in true sense, a great inspiration for me and other volunteers of the Trust. I remember that even with a high fever of 103 degree, Baba Ji never missed paying obeisance at Gurdwara Sahib for his morning prayers; and he inculcated the same values in all children. I am a very insignificant Sevadar of Baba Ji; I don't know how much I can serve; but with the blessings of Guru Sahibaans, Sangat and everyone here, we will continue to serve mankind with value-based education and healthcare services. Baba Ji had always great faith in the next generation to take charge with even greater dedication. Such was the greatness of our beloved Baba Ji."

Under Baba Ji's guidance and leadership, The Kalgidhar Trust was able to grow from 17 Akal Academies to 129 Academies in just 10 years.

The ceremony was held in the Gurdwara Sahib after performing the last rites followed by Ardaas. Head Granthi of Sri Akal Takht Sahib Giani Malkit Singh Ji, along with other dignitaries and Trustees of The Kalgidhar Trust, blessed Dr. Davinder Singh with Siropao and announced him as the next President of the Trust. The remains of Late Sant Baba Iqbal Singh Ji will be preserved at Baru Sahib.

Dr. Davinder Singh is also the Vice-Chancellor, Eternal University, Baru Sahib; Member of Governing Body of Akal University, Talwandi Sabo; and Director, Akal Academies, a chain of 129 rural schools being run by The Kalgidhar Trust.

Dr. Davinder Singh obtained the degree of Doctor of Medicine from Maulana Azad Medical College, Delhi University in 1983. As he had decided to dedicate himself in the services of Baba Ji towards the noble cause of rural education revolution, Dr. Davinder Singh obtained the degree of Bachelor of Education from Maharishi Dayanand University, Rohtak in 1994.

For his contribution in the field of education, Dr. Davinder Singh was honored with 'Dr. S. Radhakrishnan Memorial National Teacher Award' in 2006.

WHO WE ARE/ OUR WORK/ WHAT WE DO

Kalgidhar Trust UK

The Kalgidhar Trust UK is a sister organisation of the Kalgidhar Trust/Society, India. The UK body supports and aspires to bring about a silent but sure change to uplift the socio-economic status of the rural disadvantaged Sikh children in India. In addition to fund raising activities it administers and promotes scholarships in Europe and the UK. The financial support and donations in kind are generously advanced by individuals, Gurdwaras and multiple diverse organisations. The task at hand is managed by a well-equipped office and staffed by highly qualified professional Sikh volunteers. The Sewadaars (volunteers) are passionate about Sikhi and in the development of the educational capacity of Sikhs in India and believe strongly in Taking Sikhi to the World.

The Kalgidhar Trust / Society -India

The Kalgidhar Society – Baru Sahib, is a not for profit, charitable organisation engaged in the delivery of value based educational programs at 129 low cost CBSE (Central Board of Secondary Education) Akal Academy schools spread out in the northern part of India. The 70,000 students who attend these schools are mostly from the deprived sections of society, regardless of caste, creed, religion, social status or geographic region of the country. The key strategy is to provide cost-effective, quality oriented holistic schooling to the rural under privileged children in India. The well-planned value-based education skilfully integrates a stark modern learning educational infrastructure.

OUR SUCCESS STORIES

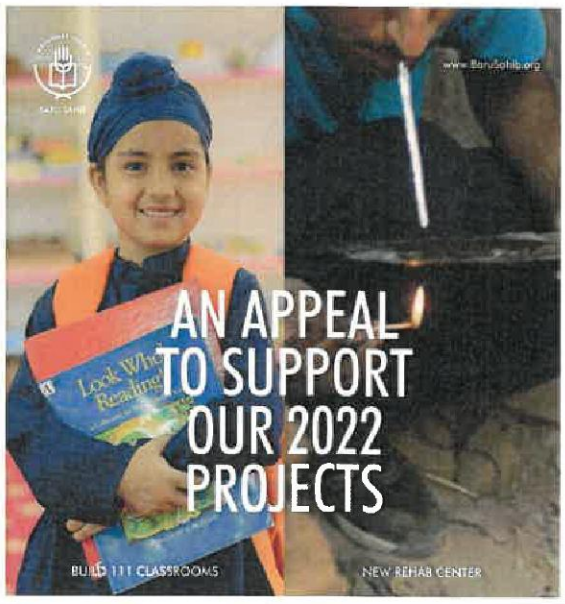
2021/22 Projects

November 2021

The Kalgidhar Society, Baru Sahib, has been undertaking philanthropic activities for more than a century now (first school for girls established in 1906 by Sant Attar Singh Ji).

Apart from rural education revolution (Akal Academies, Eternal University - First women only university, Akal University, School of Spiritual Sciences for Girls, Elementary Teacher Training Academy), The Kalgidhar Trust has undertaken several social welfare projects liked Charitable Hospital, Drug and Alcohol Rehabs, Medical Camps, Home for Widows & destitute, Senior Citizen Home, Orphanage, Rural Economic Uplift and Disaster Relief. For more info, pleased clicked on the link: https://barusahib.org/about-us/what-we-do/

The Kalgidhar Trust has established 129 Akal Academies with the aim of providing value-based world class education to the rural underprivileged children at their doorstep. All these Academies were dotted across the far-flung rural areas of North India covering 6,450 villages of 33 districts in 5 States impacting around 195,000 lives.



December 2021



Parminder Kaur receives MBE Medal from Queen

Parminder Kaur had been honoured with the Member of the Order of the British Empire (MBE) in the Queen's Birthday Honours. She received her MBE Medal recently from the Queen.

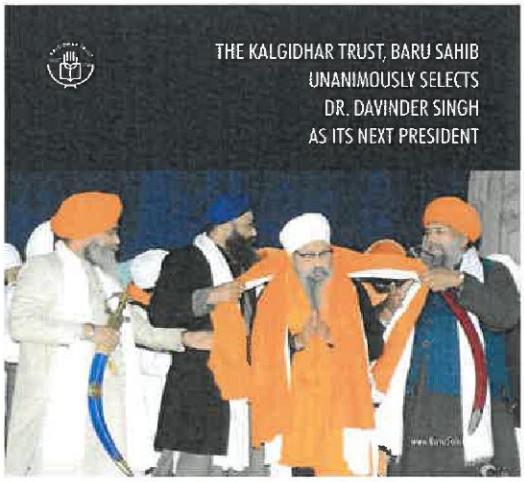
She was the ambassador of Educate To Save (https://educatetosave.com/) (an ancillary initiative of The Kalgidhar Society – Baru Sahib to draw support for children of impoverished families who Were deprived of education) and Train a Teacher (TaT) https://educatetosave.com/OurProjects/TAT (a noble project to sponsor the education and hostel fees for underprivileged girls, who was getting trained to become a teacher and lived life with dignity and independence.)

January 2022

The Kalgidhar Trust, Baru Sahib unanimously selects Dr. Davinder Singh as its next President

Following the sad demise of Padma Shri, Shiromani Panth Ratan Baba Iqbal Singh Ji on 29 January, Dr. Davinder Singh (affectionately called 'Dr Veerji') has been unanimously selected as the next President of the Trust.

Dr. Davinder Singh's journey with Baba Ji began 35 years ago when he left his profession as a Medical Specialist (Internist Physician) at Maulana Azad Medical College, Delhi to fulfil his desire to volunteer and serve humanity at Baru Sahib. He devoutly followed every direction of Baba Ji as a divine blessing.



Dr. Davinder Singh said, "I am grateful to all the saints and well-wishers who came to attend the cremation ceremony of Late Sant Baba Iqbal Singh Ji. Baba Ji's life is an example of 'Gursikhi' in true sense, a great inspiration for me and other volunteers of the Trust. I remember that even with a high fever of 103 degree, Baba Ji never missed paying obeisance at Gurdwara Sahib for his morning prayers; and he inculcated the same values in all children. I am a very insignificant Sevadar of Baba Ji; I don't know how much I can serve; but with the blessings of Guru Sahibaans, Sangat and everyone here, we will continue to serve mankind with value-based education and healthcare services. Baba Ji had always great faith in the next generation to take charge with even greater dedication. Such was the greatness of our beloved Baba Ji."

Under Baba Ji's guidance and leadership, The Kalgidhar Trust was able to grow from 17 Akal Academies to 129 Academies in just 10 years.

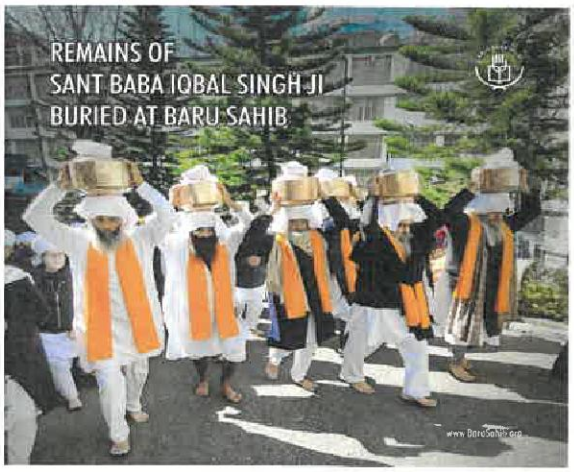
The ceremony was held in the Gurdwara Sahib after performing the last rites followed by Ardaas. Head Granthi of Sri Akal Takht Sahib Giani Malkit Singh Ji, along with other dignitaries and Trustees of The Kalgidhar Trust, blessed Dr. Davinder Singh with Siropao and announced him as the next President of the Trust. The remains of Late Sant Baba Iqbal Singh Ji will be preserved at Baru Sahib.

Dr. Davinder Singh is also the Vice-Chancellor, Eternal University, Baru Sahib; Member of Governing Body of Akal University, Talwandi Sabo; and Director, Akal Academies, a chain of 129 rural schools being run by The Kalgidhar Trust.

Dr. Davinder Singh obtained the degree of Doctor of Medicine from Maulana Azad Medical College, Delhi University in 1983. As he had decided to dedicate himself in the services of Baba Ji towards the noble cause of rural education revolution, Dr. Davinder Singh obtained the degree of Bachelor of Education from Maharishi Dayanand University, Rohtak in 1994. For his contribution in the field of education, Dr. Davinder Singh was honored with 'Dr. S. Radhakrishnan Memorial National Teacher Award' in 2006.

February 2022

Remains of Sant Baba Iqbal Singh Ji buried at Baru Sahib



As we all know that Padma Shri, Vidya Martand Shiromani Panth Ratan Sant Baba Iqbal Singh Ji left for heavenly abode on 29 January 2022.

His cremation was performed in Baru Sahib on 30 January and his remains had been buried on 5th February after Ardas at Baru Sahib.

Sant Baba Iqbal Singh Ji was born in 1926 in Bharyal Lahri, Gurdaspur, Punjab. But his Karambhumi was Baru Sahib, Himachal Pradesh. He dedicated his whole life to serving humanity.

Gurdwara London Sikh Center Ealing pays tribute to Baba Iqbal Singh Ji (Baru Sahib)

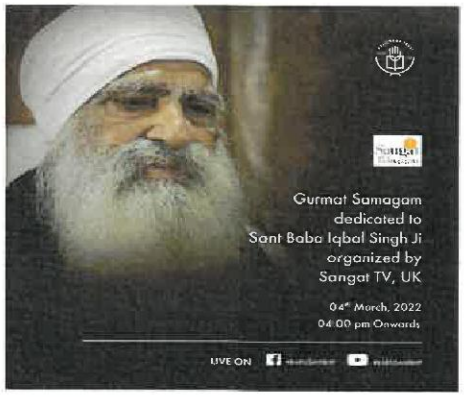


Sant Baba Iqbal Singh Ji was a socio-spiritual leader of the Sikh community. He was the Founder President of The Kalgidhar Trust, The Kalgidhar Society and Baru Sahib. He is considered to be one of the most influential Sikhs in the world. He was honoured with the Padam Shri, Sikh Lifetime Achievement Award, Shiromani Panth Ratan, Vidya Martand and various other awards.

The Kalgidhar Trust is focussed on providing quality values-based education to fight against the drugs and alcohol abuse with equal stress on Healthcare, Women Empowerment and Social Welfare. The Trust has been instrumental in the socio-economic uplift of the poor in the rural areas.

Gurmat Samagam dedicated to have Sant Baba Iqbal Singh Ji organized by Sangat TV, UK

Sangat TV, UK organized a Gurmat Samagam to pay homage to Padma Shri Vidya Martand Shiromani Panth Ratan Sant Baba Iqbal Singh Ji at Gurdwara Singh Sabha Southall 2-8 Park Ave Southall UB1 3AG.



On 4th March, Arambhta of Sri Akhand Paath Sahib was performed at 4 pm, and on 6th March, Bhog of Sri Akhand Path Sahib was performed at 4 pm, followed by Gurbani Kirtan.

At the Samagam, Singh Sahibaan and other Kirtani Jathas rendered religious discourses and performed Gurbani Kirtan.

The Live telecast of the Samagam was watched by the Sangat all over the world on the Facebook Page of Anahad Kirtan Society and Sangat TV.

March 2022

'Empowered Women Empower Women'

'Educate to Save' Ambassador Dali K Panesar at BBC Three Counties Radio



On International Women's Day, Dali K Panesar, Ambassador of Educate To Save- an initiative by The Kalgidhar Trust, Baru Sahib, represented the Women Empowerment Movement being run by the Kalgidhar Trust, Baru Sahib on BBC Three Counties Radio.

In the Interview, she made aware the people about Women Empowerment programs being run by The Kalgidhar Trust, Baru Sahib to #BreakTheBias and #WomenEmpoweringWomen, i.e., Train a Teacher – sponsor the education fees for underprivileged girls.

129 Akal Academies, 2 Universities, Teacher Training Centres, Drug De-Addiction Centres, and home for widows and destitute women are running under the auspices of The Kalgidhar Trust, Baru Sahib.

Sant Baba Iqbal Singh Ji awarded Padma Shri posthumously

Vidya Martand Shiromani Panth Ratan Sant Baba Iqbal Singh Ji, former President of The Kalgidhar Trust, Baru Sahib received the Padma Shri award posthumously on 28 March. This national award was received by Dr. Davinder Singh, President of The Kalgidhar Trust Baru Sahib. Sant Baba Iqbal Singh ji was nominated for the Padma Shri award for his social service, but only three days after this announcement, he merged with the divine light.



Sant Baba Iqbal Singh Ji ignited the torch of rural education with only 5 students at Baru Sahib in 1986. Today, this tree of Akal Academies has grown to 129 Academies spread over 5 states of Himachal Pradesh, Punjab, Haryana, Uttar Pradesh and Rajasthan in northern India, wherein 70,000 children are receiving values-based modern scientific education. These Academies have become the torchbearer of imparting values-based quality education to the rural students at their doorstep.

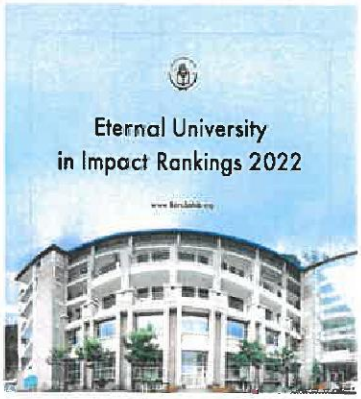
The Trust is also running two universities successfully as well as many Teacher Training Centers to provide rural women with higher education and employment. Apart from this, social work is being done through drug de-addiction centers to prevent the youth from getting addicted to drugs. Baba Iqbal Singh Ji spent most of his time at Baru Sahib in Himachal Pradesh. He worked in the Agriculture Department of Himachal Pradesh for several decades and retired in 1986 as Director, Agriculture. After his retirement, he dedicated his entire life to rural education, spirituality and social service.

May 2022

Eternal University in Impact Rankings 2022

Eternal University has secured a 401-600 globally in the Times Higher Education Impact Ranking 2022 out of 1,115 institutions from 94 countries. It has been ranked 15th among Indian universities.

Universities worldwide have been assessed based on the United Nations Sustainability Development Goals (SDGs). The United Nations has set 17 SDGs as the standards for universities. Under various categories, Eternal University has done very well, especially under SDG 2 (Zero Hunger), SDG 13 (Climate), SDG 1 (No Poverty) & SDG 17 (Partnership for the Goals) & secured 3rd, 4th, 5th &10th positions all over India respectively.



This ranking is based on research, innovation, engagement with industry, taught quality, and employability outcomes. Eternal University works for the empowerment of women & farmers. Eternal University provides the best & safest campus for higher education. Achieving such high rankings in various categories of SDGs speaks volumes about the spirit & enthusiasm with which officers, faculty, staff & students are working & playing a vital role in empowering the poorest of the poor in the society.

July 2022



Dr. Davinder Singh Ji, President of The Kalgidhar Trust, Baru Sahib at the UK Airport

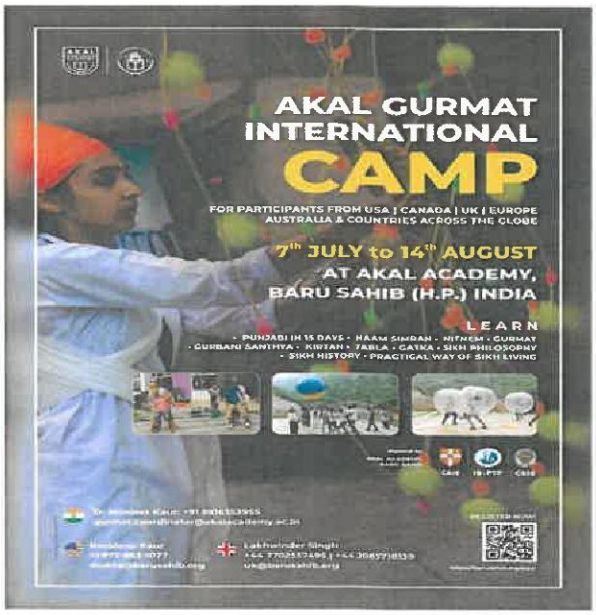
Baba Dr. Davinder Singh ji arrived in the UK and stayed there till 18 July 2022.

This visit was an opportunity for Sangat to meet him personally and get answers to their queries related to the Mission of saving Punjab through education and propagation of Sikhism. It was also the opportunity to share ideas with the Sangat members on how we could carry forward the mission of Baba Iqbal Singh ji.

The Akal Gurmat International Camp 2022

The Akal Gurmat International Camp 2022 was organised by Akal Academy Baru Sahib with the intention of educating the impressionable youth about Gurmat practises, Gurmukhi (Punjabi) language, and the rich cultural heritage of the ancient Sikh History. This camp started on 7 July and will last until 14 August.

To aid participants in understanding and internalising the moral and spiritual ideals outlined by Gurmat, it will involve a range of self-paced learning-based events and activities. The Gurmat Camp attendees are encouraged and thanked for their excellent work.



All Initiatives including Guru Ki Kanshi, Educate to Save, Covid – 19 Akal Charitable Hospital and Langar Seva Anandpur Sahib resulted in grant payments of £935,000 (2021- £703,000).

FUTURE PLANS

The Kalgidhar Trust plans to "reach out to the unreached" through its various educational, health care and social vices eradication programmes under the project RURAL POOR DEVELOPMENT INITIATIVE ("RPDI"). It is expected that a silent socio-economic reform will result out of this sure-footed grass-root exercise of the RPDI. The footprints of "eradication of illiteracy and vices" would keep on growing and positively touch the lives and fulfil the needs of the rural deprived classes.

PUBLIC BENEFIT

The Kalgidhar Trust works for the public benefit by raising public awareness and enhancing public participation in the key attributes of Sikh Dharm (Sikh way of life) such as Sarbatt da Bhalla (welfare of all), treating all human beings as one family, universal equality through creation of Global Citizens (Manas Ki Jaat Sabhe Ekey Pehchanbo – Guru Gobind Singh Ji) and helping society by caring for each other and sharing our good fortunes with the less fortunate ones by contributing a minimum of 10% of our earnings for charitable purposes (Daswandh), overcoming social evils such as lust, anger, greed, possessiveness, arrogance and ego through divine wisdom and promoting social virtues like tolerance, patience and forgiveness. The Charity's activities clearly address its objectives and associated aims and activities as described on page 5 et seq and the Trustees and staff are mindful of the need to work for the public benefit.

POLICY ON RESERVES

The balance held as restricted funds and unrestricted funds as at 31 July 2022 were £3,000 (2021 - £11,000) and £151,000 (2021– £ (5000)). The Charity's policy is to aim for sufficient reserves to fund at least twelve months future expenditure at any time.

INVESTMENT POWERS

The Trustee's investment powers are unrestricted within "ethical" limits.

RISK MANAGEMENT

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the Trust may face,
- The establishment of systems and procedures to mitigate those risks identified,
- The implementation of procedures designed to minimise any potential impact on the Trust should those risks materialise; and
- Quarterly Trust meetings regularly review apparent and inherent risks and the available tools to mitigate such risks.

FUNDRAISING

The Trustees have referred to the Code of Fundraising Practice ("the Code") which was developed during 2017 by the fundraising community through the work of the Institute of Fundraising and Public Fundraising Association, and the Guidance on Charities and Fundraising issued by the Charity Commission ("CC20") and the Charities (Protection and Social Investment) Act 2016 ("the Act"). The Trustees consider that following a review of the Code requirements they are compliant.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees of The Kalgidhar Trust are responsible for preparing the Trustees' Annual Report and the financial statements of the charity in accordance with applicable law, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019.

The law applicable to charities in England and Wales requires the 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 the incoming resources and application of resources during for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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, the Charity (Accounts and Reports) Regulation 2008, and the provisions of the Trust Deed. The Trustees are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and 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.

COVID-19

The Covid-19 pandemic that took hold in the UK undoubtedly had an effect on all UK charities in a wide ranging manner, potentially affecting their operational capability, liquidity and financial position.

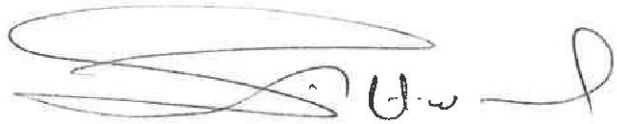
The Trustees considered the implications and put in place continuity plans that allowed the Charity to continue in operation.

The impact of Covid-19 on the Charity has been minimal because most of its fundraising is national television and social media driven. The special Walk to Save initiative to counter Covid-19 challenge resulted in sufficient additional donations so the resultant impact on donations has been immaterial. So the operations of the Charity remained largely unaffected during the pandemic.

INDEPENDENT AUDITOR

A resolution will be proposed at the Annual General Meeting that Rawlinson & Hunter Audit LLP be re-appointed as Auditor to the Charity for the ensuing year.

Approved by the Trustees and signed on their behalf by



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Ranbir Singh Attwal

Trustee

Date: 13 JUL 2023

Independent Auditor's Report to the Trustees of The Kalgidhar Trust

Opinion

We have audited the financial statements of The Kalgidhar Trust ("the Charity") for the year ended 31 July 2022 which comprise the Statement of Financial Activities, Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 July 2022, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 18, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our assessment of the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur, is considered to be low. This conclusion was reached after the consideration of the following:

- due to the relatively simple business model and relatively low number of transactions within the Charity there are comparatively few unexpected fluctuations in the reported results and balances and any such unexpected items would be specifically enquired into by us; and
- there are a number of individuals which comprise "management" and therefore there is no single individual who is likely to be able to override controls to effect a fraud.

We designed our audit procedures to respond to identified audit risks, including non-compliance with laws and regulations (irregularities) that are material to the financial statements. Some of the specific procedures performed to detect irregularities, including fraud, are detailed below:

- the review of control accounts and journal entries for large or unusual activities;
- the analytical review of the statement of financial activities for variances that are either unexpected or considered not to be in accordance with our understanding of the charitable activities during the year;
- obtaining and reviewing for completeness a list of entries and persons considered to be related parties (as defined by Financial Reporting Standard 102) and reviewing the ledgers of the Charity for previously unreported related party transactions;
- review of transactions and journals for any indication of fraud or management override; and
- review of Trustee meeting minutes for unrecorded transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for.This description forms part of our auditor's report.

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

Use of Report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Rawlinson & Hunter Audit LLP

Rawlinson & Hunter Audit LLP

Statutory Auditor
Chartered Accountants
Eighth Floor
6 New Street Square
New Fetter Lane
London
EC4A 3AQ

Date: 13 July 2023

Rawlinson & Hunter Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE KALGIDHAR TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2022

	Notes	Restricted Funds £'000	Unrestricted Funds £'000	Total 2022 £'000	Restricted Funds £'000	Unrestricted Funds £'000	Total 2021 £'000
Incoming Resources							
Incoming resources from generated funds:							
Donations and gifts	2,3	593	385	978	593	160	753
Gift Aid		-	213	213	-	37	37
Total incoming resources	2,3	593	598	1,191	593	197	790
Resources Expended							
Cost of generating funds:							
Charitable activities		601	334	935	585	118	703
Governance & Support costs		-	108	108	-	97	97
Total resources expended	2,4	601	442	1,043	585	215	800
Net movement in funds		(8)	156	148	8	(18)	(10)
Fund balances brought forward at 1 August 2021		11	(5)	6	3	13	16
Fund balances carried forward at 31 July 2022		3	151	154	11	(5)	6

All of the above results are derived from continuing activities. All gains and losses recognised in the year are Included above.

The notes on pages 26 to 32 form part of these financial statements.

THE KALGIDHAR TRUST

STATEMENT OF FINANCIAL POSITION AS AT 31 JULY 2022

	Notes	2022 £'000	2021 £'000
Current Assets			
Other debtors	8	60	-
Cash at bank and in hand	12	121	28
		181	28
Creditors: amount falling due within one year	8	(27)	(22)
Net current assets		154	6
Total assets less current liabilities		154	6
Net Assets		154	6
Funds:			
Restricted funds		3	11
Unrestricted funds		151	(5)
Total Funds	7,8	154	6

The financial statements were approved and authorised for issue by the Trustees on 13 JUL 2023 and signed on their behalf by:

Ranbir Singh Attwal,

Trustee

The notes on pages 26 to 32 form part of these financial statements.

1 Statement of Compliance

The Kalgidhar Trust ("the Charity"), registered charity number 1041548, is based and administered in the United Kingdom. The registered address is 1st Floor, 30 Merrick Road, Southall, Middlesex, UB2 4AU. The nature of the Charity's operations and principal activities are set out in the Trustees' Annual Report.

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011 and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

The financial statements are presented in pounds sterling which is the functional currency of the Charity and rounded to the nearest £000.

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

2 Accounting policies

(a) Going concern

The Covid-19 pandemic has not created any significant operational and financial pressures on the Charity. Having considered the levels of funds held and the level of income and expenditure, together with the level of reserves of the Charity, the Trustees consider the adoption of the going concern basis in preparing these financial statements is appropriate.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Costs associated with raising and managing the restricted funds are charged to the restricted funds.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

(e) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value, except where settlement is delayed, in which case the transaction is recognised at the present value of the settlement amount.

(f) Donated services

Donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. A corresponding amount is recognised in expenditure.

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as expenditure.

(h) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

(i) Voluntary help

The Charity benefits from many voluntary hours and unclaimed out-of-pocket expenses. No amount is included in these financial statements for these voluntary hours and unclaimed expenses. Without the effort and devotion of the volunteers the Charity would not be able to carry out successful fund-raising events.

3 Income

	2022	2021
	£'000	£'000
Donations and gifts from individuals	978	753
Gift Aid	213	37
	1,191	790

4 Total resources expended

	Direct Costs 2022	Total 2022	Total 2021
	£'000	£'000	£'000
Legal & professional charges	8	8	4
Travel & subsistence	1	1	2
Support costs	47	47	54
Salaries and Wages (Note 6)	51	51	37
Events	1	1	-
Donations out	935	935	703
Total resources expended	1,043	1,043	800

Support costs include £9,000 (2021- £9,000) being premises cost for First Floor 30 Merrick Road, Southall, UB2 4AU. RSA Associates (Accountants and Registered Auditors – Sole Proprietorship of Mr R S Attwal (Trustee) who have always provided their services free of cost to The Kalgidhar Trust and who share part of the premises with The Kalgidhar Trust, have contributed £4,500 (2021- £4,500) towards the costs during the year being 50% of the total costs. Any additional contributions by Mr R S Attwal and family are reported in donations and related party disclosures (Note 9).

5 Auditor's Remuneration

	2022	2021
	£'000	£'000
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	4	4
	4	4

6 Staff costs

	2022	2021
	£'000	£'000
Wages & salaries	45	34
Social security costs	6	3
	51	37

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the period was £Nil (2021 – £NIL). The Trustees did not receive any remuneration from the Charity for their services in the current or prior year. During the year the Charity had an average of 3 employees (2021– 2 employees).

7 Fund Reconciliation

	At 1 August 2021 £'000	Income 2022 £'000	Expenditure 2022 £'000	At 31 July 2022 £'000
Restricted Funds	11	593	(601)	3
Unrestricted Funds				
General Funds	(5)	598	(442)	151
Total net assets	6	1,191	(1,043)	154

General Funds represent the unrestricted funds, which are not designated for particular purposes. Restricted funds amounting to £77,924 (2021- £134,263) were received for Guru Ki Kashi – Akal University Project and £882,500 (2021- £690,000) were remitted to The Kalgidhar Trust, India from restricted and unrestricted funds. During the year £440,404 (2021- £281,437) of funds were received for the Educate to Save Project, £Nil (2021- £70,147) were received for Akal Charitable Hospital during Covid-19 and £30,540 (2021- £107,157) were received for Langar Seva at Anandpur Sahib, £39,011 (2021 - £Nil) were received for Computer Donation appeals and £5,687 (2021 – Nil) were received for Harmonium & Table instruments appeals.

8 Analysis of net assets between funds

	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Other Debtors	60	-	60
Cash at bank	118	3	121
Creditors	(27)	-	(27)
	151	3	154

9 Related party disclosures

Individual donations were received from the Trustees: Mr R S Rai (family business) an amount of £52,440 (2021 - £11,920) and from Mr RS Attwal and family an amount of £10,333 (2021 - £11,525). Total donations of £882,500 (2021 - £690,000) were paid to The Kalgidhar Trust (India) – a registered charity in India, in which Baba Iqbal Singh Kingra was a Trustee and Chairman until January 2022 as his unfortunate demise happened in the same month. Dr Baba Davinder Singh is now a trustee and the present Chairman of the The Kalgidhar Trust (India). The Trustees did not receive any remuneration and were not reimbursed any expenses from the Charity for their services in the current or prior year. Advertising payments of £27,380 (2021 - £22,877) and Donations of £53,953 (2021 – £13,358) were made to Sangat TV and Sangat Trust respectively which is a wholly owned subsidiary of Sangat Trust in which Mr R S Attwal is also a Trustee.

10 Operating Lease Commitment

The Charity premises (First Floor 30 Merrick Road, Southall, UB2 4AU) are under an operating lease commitment of £9,000 per annum with effect from 1 April, 2014 until 31 March, 2024 with 3 yearly rent reviews. At 31 July 2022 the total outstanding commitments amounted to some £13,500 (2021- £24,000).

11 Controlling party

The Trustees consider that the Trust is jointly controlled by the Trustees and there is no ultimate controlling party.

12 Financial Instruments

The carrying amounts of the Charity's financial instruments are as follows:

	2022	2021
	£'000	£'000
Financial assets		
Measured at fair value through SOFA:		
Cash at bank and in hand	121	28
Measured at amortised cost:		
Other Debtors	60	-
Financial liabilities		
Measured at amortised cost:		
Creditors	27	22

THE KALGIDHAR TRUST

England & Wales - Charity number 1041548

Accounts

The Kalgidhar Trust
(A Registered Charity)

Trustees' Annual Report

Year Ended: 31 July 2021

Charity no: 1041548

THE KALGIDHAR TRUST

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THE KALGIDHAR TRUST

Report of the Trustees
For the Year Ended 31 July 2021

The Trustees submit their report and the financial statements of The Kalgidhar Trust ("the Charity" or "the Trust") for the year ended 31 July 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 24 to 26 and comply with the Charity's Trust Deed and applicable law. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE CHARITY, ITS TRUSTEES AND ADVISERS

Charity Registration Number – 1041548

Charity Address-	**1st Floor, 30 Merrick Road, Southall Middlesex, UB2 4AU**
Trustee-	**Baba Iqbal Singh Kingra (Deceased on 29 January 2022)** **Dr. Baba Davinder Singh Ji** **Giani Gurdev Singh (Deceased on 5 July 2021)** **S. Harkishan Singh** **S. Rajinderpal Singh Rai** **S. Ranbir Singh Attwal**
Registered Office-	**1st Floor, 30 Merrick Road, Southall Middlesex, UB2 4AU**
Bankers-	**Barclays, 210 High Street, Hounslow TW3 1DL**
Independent Auditor-	**Rawlinson & Hunter Audit LLP, 8th Floor, 6 New Street Square, New Fetter Lane, London, EC4A 3AQ**

The Charity is governed by virtue of constitution set out in its Trust Deed, which was adopted on 20 July 1992 and amended on 22 June 1994.

The Charity works alongside Sikh Places of worship in UK and also with The Kalgidhar Trust in India.

The success of any work of such magnitude depends upon the spirit of Sewa (selfless service), team-work and discipline. The Kalgidhar Trust emphasizes spiritual upliftment in all its programmes to establish permanent peace in the world.

The Kalgidhar Trust lays emphasis on moral upliftment of children through a blend of modern scientific education and spiritual education. This unique system of education inculcates moral values in the children, who become good global citizens and an asset to the society. These children having imbibed the virtues can become the leaders and torch-bearers for others also; thereby helping eradicate negative forces and vices amongst their contacts. Experience tells that one morally enlightened child can influence 25-30 members of the society around him or her.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Terms of Trust

The Trust is a registered charity (number 1041548) whose principal purpose is to finance charitable purposes in whatever manner the Trustees, in their absolute discretion, think fit.

The policy of the Trust is to seek sufficient finance to continue to fund the charitable expenditure of the Trustees.

Organisation

The Trustees of the Charity meet at least 4 times a year to discuss overall strategy and to determine how best to direct its resources to meet its objectives. During the Covid-19 pandemic and lockdown meetings were held on Zoom as and when required. The Board of the Trustees comprises its 6 trustees who are named on page 3. Baba Iqbal Singh Kingra acted as Honorary Chairman of the Board of the Trustees until his death on 29 January 2022. This role has been taken up by Dr Baba Davinder Singh Ji (refer page 5).

Appointment of Trustees

The appointment of Trustees is governed by the Governing document of the Charity being its Trust Deed. The authorisation to appoint Trustees, of which there must be at least 3, is vested in the Board of Trustees. 5 Trustees named on page 3 have served throughout the period covered by this report. Further details are outlined on page 3.

Trustee induction and training

New trustees are made aware of their legal obligations under Charity Law, the decision-making processes at the Trust, its strategic aims and recent performance. They are also provided with a pack of relevant documentation, including a budget, planned charitable expenditure, a current list of practical projects and copies of recent publications and press releases.

Trustees are encouraged to attend training events where these will assist with their role.

Related parties

Transactions with related parties are disclosed in Note 9 to the financial statements.

Grant making policy

We consider requests for grants and make grants which meet the Charity's objects as outlined on page 5 et seq.

OBJECTIVES, ACTIVITIES, FINANCIAL REVIEW AND FUTURE PLANS

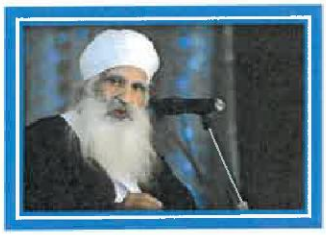
The Charity's objectives are:

- To propagate the Sikh religion in accordance with the tenets of the Ten Gurus and the living Guru Granth Sahib Ji (The eternal living Guru). This is carried out through recitation of Gurbani/Kirtan (musical recitation), through religious discourse and using publications.
- To aid in relieving poverty in the UK and abroad.

These are carried out by delivering Value Based Education through a strong network of 130 Schools (Akal Academies) and 3 Universities (1 under construction) in Northern part of India.

The Kalgidhar Trust advocates dismantling of all barriers and boundaries, embracing humanity by treating all human beings as one race (Manush Ki Jaat Sabhey Ekey Pehcnanbo – Guru Gobind Singh Ji) and praying for welfare unto all (Sarbat Da Bhalla – Guru Nanak Dev Ji). This entails emancipation of societies by producing "Global Citizens" delivering equality, justice and welfare of all.

OUR EXECUTIVE TEAM



Baba Iqbal Singh Kingra
Deceased on 29th January 2022
President, Chancellor - Eternal University
M.Sc., Former Director Agriculture,
Himachal Pradesh, India

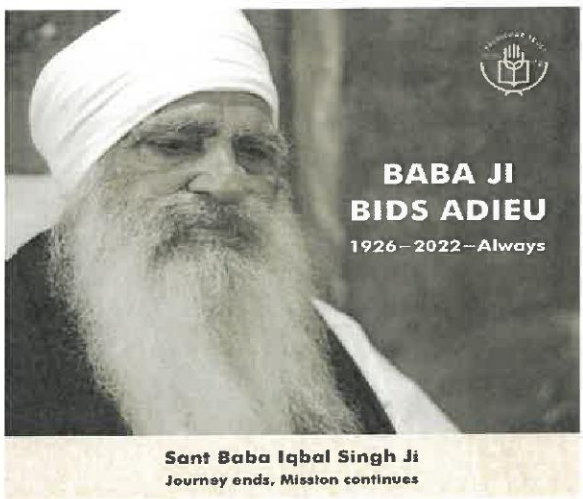


Giani Gurdev Singh
Deceased on 5th July 2021.
Damdami Taksal Vale



Dr Baba Davinder Singh Ji
Successor to Baba Iqbal Singh Ji
MBBS, MD

Brief Life-Sketch - Sant Baba Iqbal Singh Ji



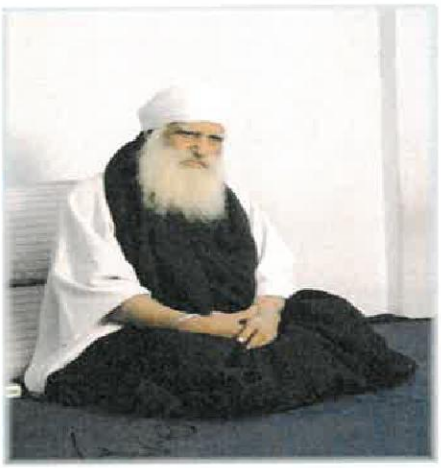
The venerable Sant Baba Iqbal Singh Ji was born on May 1, 1926 in village Bharial Lahri, Tehsil Pathankot, District Gurdaspur (now Pathankot) to father Sanwal Singh Ji and mother Gulab Kaur Ji. Baba Ji had two elder brothers Bhai Daulat Singh Ji and Bhai Harbans Singh Ji and an elder sister. From childhood, he was inclined towards deep devotion to the Eternal Lord and used to go in the forests for recitation of the Divine Name without informing anyone at home. He would very often join the company of the saintly and divine people and get blessed by listening to their discourses about the Eternal Lord. While learning from his teacher of history in 6th Grade about the daughter and son of Emperor Ashoka remaining unmarried and propagating Buddhism, Baba Ji made a resolve to dedicate his life towards serving humanity and propagate Sikhi.



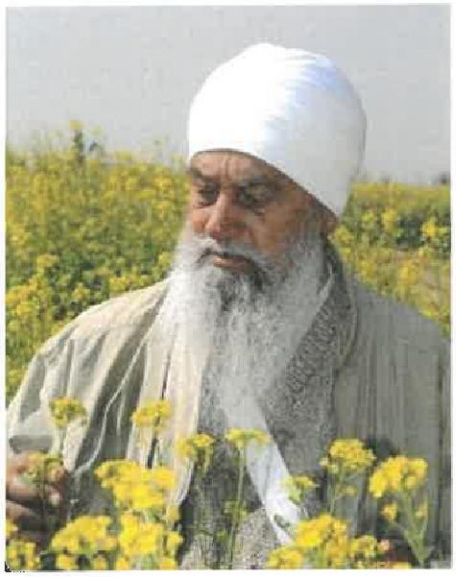
Baba Iqbal in his youth with father Sardar Sanwal Singh
(photo via The Kalgidhar Trust facebook)

Although his family later forced him several times to get married, he remained steadfast in his resolve. Being afraid of the British rule, when his family didn't allow him to become Amritdhari (get him initiated into the Khalsa fold with Amrit), he went on a hunger strike to persuade his family; and then got blessed by Amrit at Akal Takht Sahib, Amritsar. He passed Grade VIII from Government School, Dina Nagar and Grade X from Government High School, Gurdaspur. His mother passed away while he was in Grade X. But due to his state of devotion towards the Eternal Lord, he accepted the Divine Will and didn't shed a single tear.

After matriculation, he completed B.Sc. Agriculture from Khalsa College, Lyallpur. Later, at the time of Partition of the country, when Punjab Agriculture University Ludhiana had not been established, the government temporarily started Agriculture College in Khalsa College, Amritsar.



It was at Khalsa College, Amritsar during his B.Sc. Agriculture that he met Sant Teja Singh Ji, the devout disciple of Sant Attar Singh Ji Mastuana. He was so impressed by the lecture delivered by Sant Teja Singh Ji that he became his devout disciple. After completing B.Sc., he took admission in M.Sc. Genetics and Plant Breeding at Ludhiana. Here Baba Ji met Dr. Khem Singh Ji and their friendship developed so close that both became 'Gur Bhai' (divine brothers). Dr. Khem Singh Ji supported him all his life in carrying forward the mission of Sant Attar Singh Ji and Sant Teja Singh Ji and followed his every instruction. After completing M.Sc., his father wanted him to send to America to pursue Ph.D. But on the instructions of Sant Teja Singh Ji, Baba Ji refused to go overseas despite the visa and air tickets having been paid. Later, he got his first job as a Research Assistant in Hansi, Hisar (now in Haryana).



By mentioning seven identifications of Tapo Bhoomi (land of meditation) Baru Sahib, Sant Teja Singh Ji gave the responsibility of revealing the holy land of Baru Sahib to Baba Ji. He, along with Dr. Khem Singh Ji, went on to search the land with seven indications but they could not find that place. Then, to search the holy land of Baru Sahib, Baba Ji, ignoring the prospects of his career (Punjab being agricultural land with more opportunities), got himself transferred from Punjab to Himachal and joined his duties at Dhaula Kuan. As per the identifications by the divine wisdom of Sant Teja Singh Ji, he revealed the land of Baru Sahib. Sant Teja Singh Ji visited Baru Sahib and established a Kacha (temporary building) Gurdwara and gave the responsibility to Baba Ji to visit the place every fortnight for its upkeep. Since there were no metalled roads, he would travel 50-60 Km on foot to visit Baru Sahib every fortnight.



While on duty, he always remained immersed in the recitation of Divine Name and service of Sant Ji. So, he wanted to quit the job. But on the instructions of Sant Ji, he continued his duty considering it as 'service to Guru Nanak Dev Ji'. Throughout his career, he wore Sikhi attire (Achkan, a knee-length coat buttoned in front; Churidar Pajama, tightly fitting trousers; flowing beard and white turban) as instructed by Sant Ji. Due to his work for the welfare of poor farmers and his character and nature, everyone started calling him 'Giani Ji'. Getting promotions, he became Agriculture Officer of Nahan district very soon. At Nahan, he was promoted to the post of Deputy Director. Pleased with his work, the Himachal government wanted to make him Joint Director so as to make him Director of Agriculture later. But as per rules, he was 13th in the list.

But with the blessing of Sant Ji, he came on top of the list as the Government of India changed rules due to the imposition of emergency. Thus, the Himachal government made him Director Agriculture. In his official residence at Shimla, he had installed Sri Guru Granth Sahib Ji in one room and made his bed on the floor. Only his peon Chet Ram, who had attained a higher state due to Baba Ji's company and continuous recitation of the Divine Name, used to go to that room for its upkeep. Baba Ji used to bathe in cold water even during chilly winters in Shimla.



After retirement, Baba Ji came to Baru Sahib directly from Shimla and joined the 'service of Guru Nanak Dev Ji'. At the time of retirement, he had only Rs. 2200 in his bank account because he used to spend his entire salary to help the needy and development of Baru Sahib. His entire staff, from peon to Director, thinking that Giani Ji, who had always travelled in official vehicles would travel to Baru Sahib in a bus, gave their share to collect money and bought a new Maruti Van and saw him off to Baru Sahib. This shows how selfless and popular he was with his staff.

At Baru Sahib, he started Akal Academy in 1986 with only five students. He taught the students himself and made them to work so hard that even the spoiled and incompetent students passed with good marks and became intelligent and well-behaved. Thus, within 3-4 years, Akal Academy became famous all over Punjab and Delhi. People of Punjab, who were ready to provide land for the schools, requested Baba Ji to open such Akal Academies in their regions so as to save their children from drug-addiction and apostasy. Heeding their request, Baba Ji started establishing Akal Academies in Punjab, the first being at Muktsar Sahib. To carry forward the mission of Sant Ji, he worked tirelessly and one by one, he established 129 Akal Academies in Punjab, Haryana, U.P. and Rajasthan, wherein 70,000 students are being imparted the blend of modern scientific education and spiritual education. These students have not only excelled in academics but also imbibed spiritual ethos. Apart from making their life ideal and successful, they have also transformed the lives of their families and relatives who have become Amritdharis after shunning alcoholism. The Intelligence Wing of Punjab Police reported the decline in crime, drugs and apostasy in the surrounding villages of these Akal Academies.





Baba Ji established Akal Sangeet Vidyalya at Baru Sahib for the rural children of poor and needy families, wherein they are being provided worldly education along with spirituality and divine music. He prepared Kirtani and Dhadi Jathas (groups) of these girls; the Dhadi Jatha of girls being the first one of the community. Through these Jathas, he propagated Sikhi in several countries. Invented by Gurus but rarely used in present times, he revived the tradition of singing divine music on Tanti Saaz (string-instruments) and prepared several Tanti Saaz Jathas. These girls completed the entire Sehaj Paath of Guru Granth Sahib on Tanti Saaz in four years. The same school was later developed into AIRWE (Akal Institute of Rural Women Empowerment) by him, wherein thousands of rural girls are being imparted worldly scientific education along with spiritual education and then given jobs in Akal Academies to make them self-reliant. At Baru Sahib, Baba Ji first established Akal College of Engineering & Technology and then Eternal University, which is running in full swing at present.

At Baru Sahib, he established 'Akal Charitable Hospital', wherein six free medical camps are organized annually and various other medical services are provided at the doorstep of remote hilly people. He established de-addiction centers, one at Baru Sahib and one at Cheema Sahib, from where thousands of patients, after getting successful treatment, have joined the mainstream. Various institutions established under the guidance of Baba Ji are being run successfully by The Kalgidhar Trust: 129 Akal Academies, 2 Universities, 2 Akal Gurmat Sangeet Vidyalya, 1 Women Empowerment Center, 1 Charitable Hospital, 2 drug de-addiction centers, 13 Gurdwaras and various other philanthropic projects.





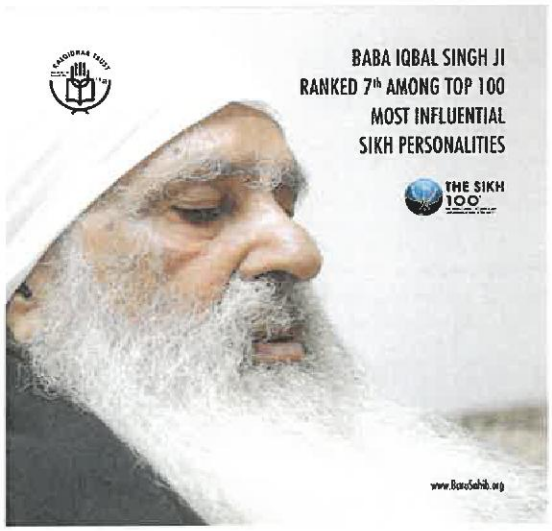
From time to time, Baba Ji rendered selfless services to the needy during natural calamities. During the earthquake in Kashmir, he spent about Rs. 2.5 Crores to rebuild 1887 homes, 4 mosques, 3 temples, 3 Gurdwaras, 1 Army library and one mess. Apart from this, he also rendered humanitarian services in the floods of Punjab and Kerala. In accordance with Guru Gobind Singh Ji's fourth blessing of 'Guru ki Kashi', Baba Ji established Akal University in 2015 which is running successfully at Talwandi Sabo in Bathinda, Punjab. He also undertook construction of Darbar Halls of several Gurdwaras: Gurdwara Nanaksar Cheema Sahib; Gurdwara Dashmesh Asthan, Nahan (parking, accommodation and Langar hall); Gurdwara Damdama Sahib, Gomti (U.P.); Gurdwara Sant Baba Ram Singh Ji, Mander (Mansa); Gurdwara Sant Baba Nidhan Singh Ji, Dhindsa (Ludhiana); Gurdwara Sahib Majri (Ambala) etc. He decided to provide free education to the children of poor and needy families in Akal Academies. At present, out of about 70,000 students, 22,384 children are receiving free/subsidized education. Free education is also being imparted to the children of Granthi Singhs of Gurdwaras.



Dedicating his entire life to the service of humanity and social welfare, Baba Ji merged with the Divine Light on 29 January, 2022 at 2.30p.m. He always remained devoted to Akal Takht Sahib and strictly followed the Maryada of Akal Takht Sahib. Due to his old age, he was affectionately called 'Baba Ji'. He had strictly told the devotees not to use his photograph and write 'Sant' with his name while he was alive. The way Baba Ji followed the instructions of Sant Teja Singh Ji unquestionably is evident from one incident. Once, Bhai Mehtab Singh, a devotee of Sant Teja Singh ji, was wearing a shirt with collars. Scolding him by grabbing his collars, Sant Ji said, "You have started indulging in luxurious and fashionable lifestyle." When Baba Ji saw this incident, he immediately went into his room and cut the collars of all the shirts. Then he never wore a shirt with collars. Considering the children as the future of the community, he used to say that if the community is to prosper, children must be empowered with values-based education.

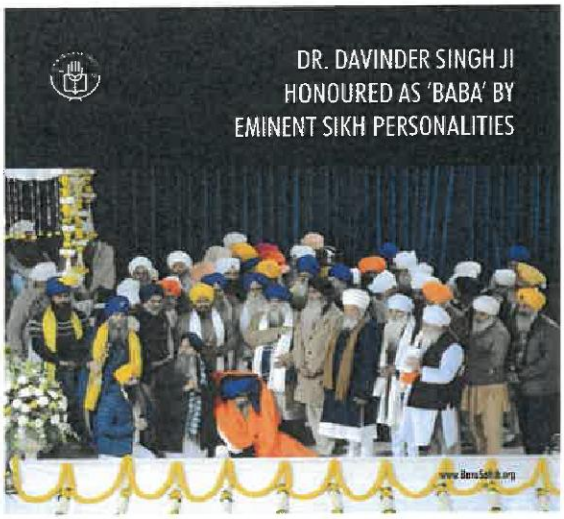
For his philanthropic and selfless services for social welfare, he was conferred various awards and honors:

1. Shiromani Panth Ratan: Takht Sri Harmandir Ji Patna Sahib (Bihar).
2. Vidya Martand: Sri Akal Takht Sahib.
3. Padma Shri: Government of India on 26th January, 2022.
4. Honored with a citation by the New York State Assembly as an outstanding individual for his contribution to the field of value-based education in rural areas.
5. Solar Award: Baru Sahib has been named as 'Solar Village' by the Ministry of New and Renewable Energy for launching a Solar Project at Baru Sahib and was honored with 'Solar Award'.
6. Sikh Lifetime Achievement Award: Awarded by Sikh Awards 2016 (UK) for outstanding work in the field of education.
7. Lifetime Achievement Award: Awarded by the National Institute of Cleanliness Education Research (NICER).
8. 5th Most Influential Sikh Award: By the Top 100 Sikh Organizations (UK) for being the '5th Most Influential Sikh' for his work in the field of propagation of Sikhi and rural education.
9. Living Legend Lifetime Achievement Award: Living India News Channel
10. Maharishi Valmiki Sampuran Swachhata Puraskar - Himachal Pradesh Government
11. Philip Thomas Memorial Case Award for the Best Case in IIM Ahmedabad – Harvard Business Review
12. Honored by Himachal Pradesh Government for organizing several blood donation camps at Baru Sahib.
13. Outstanding Social Worker: Punjabi University Patiala
14. Honored by former PM of India Dr. Manmohan Singh at International Punjabi Conference, New Delhi for Punjab, Punjabi and Social Work
15. Avantika Rajiv Gandhi Education Excellence Award – 2012
16. Quality in Education Award: Education Today – 2018



17. Dr. S. Radhakrishnan Memorial National Teacher Award - 2006
18. Maulana Azad Award (Eternal University, Baru Sahib)
19. National Education Award (Eternal University, Baru Sahib)
20. Akal Academy Baru Sahib included in the list of top 10 schools of Himachal Pradesh
21. Eternal University ranked 6th among the top 10 universities in India
22. Akal Academies listed in Limca Book of Records: Largest anti-drug rally in India

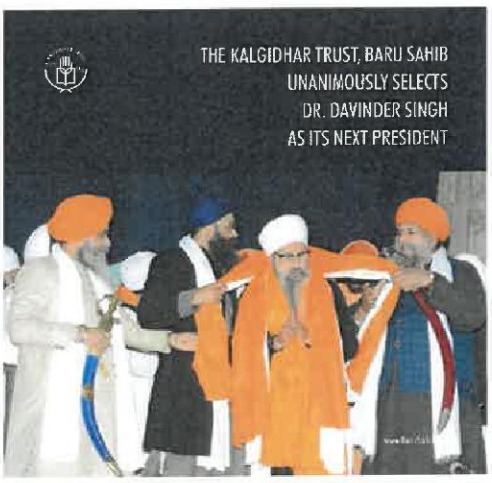
Dr. Davinder Singh Ji honoured as 'Baba' by Eminent Sikh Personalities



On 29th January 2022, Padma Shri, Vidya Martand Shiromani Panth Ratan Sant Baba Iqbal Singh Ji had merged into the Divine Light. He was cremated at Baru Sahib on 30th January 2022.

Later, Dr. Davinder Singh Ji was unanimously selected as the next President of The Kalgidhar Trust, Baru Sahib. On 6th Feb 2022, Antim Ardas and Bhog Samagam of Sant Baba Iqbal Singh Ji was held at Gurdwara Baru Sahib. Singh Sahibs from Takht Sahibs and several Sikh personalities attended the Samagam. Jathedar of Akal Takht Sahib Giani Harpreet Singh Ji, Jathedar Sri Kesgarh Sahib Giani Raghubir Singh Ji, and other eminent Sikh personalities honoured Dr. Davinder Singh Ji as 'Baba' on this occasion. Giani Harpreet Singh Ji said that Baba Davinder Singh Ji would serve humanity following the footsteps of Sant Baba Iqbal Singh Ji. All the Jathedar Sahibaans and eminent Sikh personalities blessed Dr. Davinder Singh Ji with Dastar.

Following the sad demise of Padma Shri, Shiromani Panth Ratan Baba Iqbal Singh Ji on 29 January, Dr. Davinder Singh (affectionately called 'Dr Veerji') has been unanimously selected as the next President of the Trust.



Dr. Davinder Singh's journey with Baba Ji began 35 years ago when he left his profession as a Medical Specialist (Internist Physician) at Maulana Azad Medical College, Delhi to fulfill his desire to volunteer and serve humanity at Baru Sahib. He devoutly followed every direction of Baba Ji as a divine blessing. Dr. Davinder Singh said, "I am grateful to all the saints and well-wishers who came to attend the cremation ceremony of Late Sant Baba Iqbal Singh Ji. Baba Ji's life is an example of 'Gursikhi' in true sense, a great inspiration for me and other volunteers of the Trust. I remember that even with a high fever of 103 degree, Baba Ji never missed paying obeisance at Gurdwara Sahib for his morning prayers; and he inculcated the same values in all children. I am a very insignificant Sevadar of Baba Ji; I don't know how much I can serve; but with the blessings of Guru Sahibaans, Sangat and everyone here, we will continue to serve mankind with value-based education and healthcare services. Baba Ji had always great faith in the next generation to take charge with even greater dedication. Such was the greatness of our beloved Baba Ji."

Under Baba Ji's guidance and leadership, The Kalgidhar Trust was able to grow from 17 Akal Academies to 129 Academies in just 10 years.

The ceremony was held in the Gurdwara Sahib after performing the last rites followed by Ardaas. Head Granthi of Sri Akal Takht Sahib Giani Malkit Singh Ji, along with other dignitaries and Trustees of The Kalgidhar Trust, blessed Dr. Davinder Singh with Siropao and announced him as the next President of the Trust. The remains of Late Sant Baba Iqbal Singh Ji will be preserved at Baru Sahib.

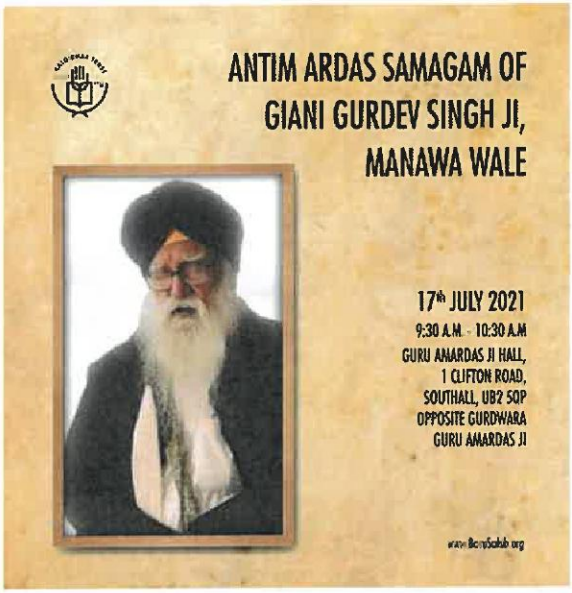
Dr. Davinder Singh is also the Vice-Chancellor, Eternal University, Baru Sahib; Member of Governing Body of Akal University, Talwandi Sabo; and Director, Akal Academies, a chain of 129 rural schools being run by The Kalgidhar Trust.

Dr. Davinder Singh obtained the degree of Doctor of Medicine from Maulana Azad Medical College, Delhi University in 1983. As he had decided to dedicate himself in the services of Baba Ji towards the noble cause of rural education revolution, Dr. Davinder Singh obtained the degree of Bachelor of Education from Maharishi Dayanand University, Rohtak in 1994.

For his contribution in the field of education, Dr. Davinder Singh was honored with 'Dr. S. Radhakrishnan Memorial National Teacher Award' in 2006.

Giani Gurdev Singh Ji

Giani Gurdev Singh Ji, a true philanthropist, Gursikh and an Epitome of Humility, founder Trustee of The Kalgidhar Trust UK, who breathed his last on 5th July 2021 played a legendary role in inviting Baba Iqbal Singh Ji to the UK and promoting the objectives of The Kalgidhar Trust worldwide. He was a true Sikh role model and had an unconditional love and support for the mission. His every lasting legacy, his students and Sikh Sangat network worldwide will keep inspiring our future generations. 97 years of undisputed service to humanity and Sikhi will be missed immensely. The Kalgidhar mission will remain in debt of gratitude towards this great pious soul.



WHO WE ARE/ OUR WORK/ WHAT WE DO

Kalgidhar Trust UK

The Kalgidhar Trust UK is a sister organisation of the Kalgidhar Trust/Society, India. The UK body supports and aspires to bring about a silent but sure change to uplift the socio-economic status of the rural disadvantaged Sikh children in India. In addition to fund raising activities it administers and promotes scholarships in Europe and the UK. The financial support and donations in kind are generously advanced by individuals, Gurdwaras and multiple diverse organisations. The task at hand is managed by a well-equipped office and staffed by highly qualified professional Sikh volunteers. The Sewadaars (volunteers) are passionate about Sikhi and in the development of the educational capacity of Sikhs in India and believe strongly in Taking Sikhi to the World.

The Kalgidhar Trust / Society -India

The Kalgidhar Society – Baru Sahib, is a not for profit, charitable organisation engaged in the delivery of value based educational programs at 129 low cost CBSE (Central Board of Secondary Education) Akal Academy schools spread out in the northern part of India. The 70,000 students who attend these schools are mostly from the deprived sections of society, regardless of caste, creed, religion, social status or geographic region of the country. The key strategy is to provide cost-effective, quality oriented holistic schooling to the rural under privileged children in India. The well-planned value-based education skilfully integrates a stark modern learning educational infrastructure.

OUR SUCCESS STORIES

August 2021

WHAT IS 'WALKTOSAVE' CHALLENGE?

A worldwide challenge to collectively walk 28,000 Km in 28 days to follow in the footsteps of Guru Nanak Dev ji, to remember and spread his key philosophy of

- Naam Japo – Always remember the creator and show love and respect for his creation (All participants are encouraged to recite WAHEGURU with each step of their walk).
- Kirat Karo – Work hard, make an honest living and be content with what you achieve.
- Vand Chakko – Contribute at least 10% of your honest and hard-earned income (Daswandh) towards the well-being of underprivileged and less fortunate ones.

With the grace of almighty, we are very proud to say that Sangat across the globe collectively walked 160,393 Kms in 28 days of August 2020. This is a historic achievement where Sangat walked to save the future of our children by chanting the name of Waheguru on each step they walked. Getting physically strong and spiritually uplifted with Waheguru's Name.

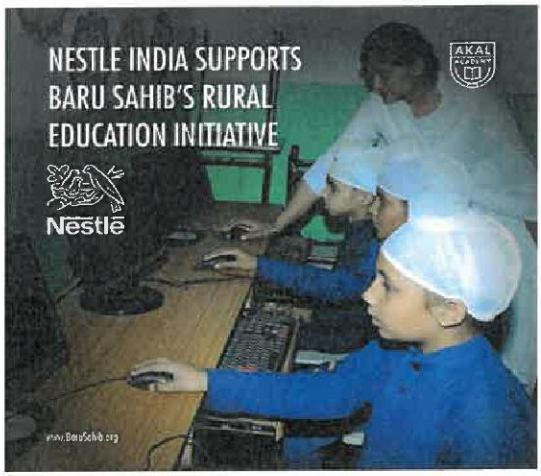


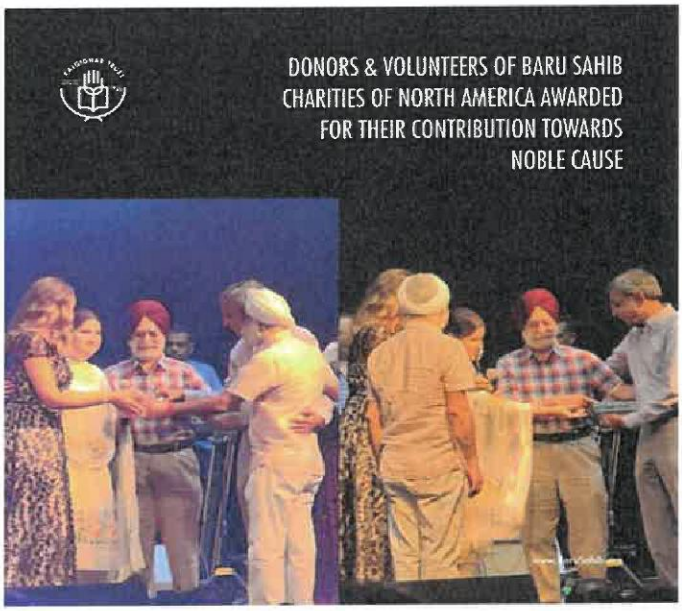
Nestle India Supports Baru Sahib's Rural Education Initiative

Nestle India has become a Helping Hand for the noble cause of Rural Education.

Nestle India has donated IT products like desktops, laptops, and other computer parts to the Akal Academies and Eternal University, running under the aegis of The Kalgidhar Society, Baru Sahib.

The Kalgidhar Society Baru Sahib runs 129 Akal Academies in the Rural Areas of Himachal Pradesh, Haryana, Uttar Pradesh, Punjab, and Rajasthan. Two universities are also being run by the Society with the motto 'Educate To Save'.





Donors & Volunteers of Baru Sahib Charities of North America awarded for their contribution towards noble cause

For their significant contribution in the sector of Rural Education in Northern India, The Kalgidhar Trust, Baru Sahib's donors and supporters Jassi Maan Ji, Gurvinder Suri Ji, Har Pritam Singh Ji, and volunteer Ravideep Kaur Mukta were awarded in a concert held at Dallas, USA.

The Kalgidhar Trust, Baru Sahib Charities of North America was founded by Sant Teja Singh Ji, who was also an alumnus of Harvard University, with the mission to reboot Punjab by providing the synthesis of spiritual and modern scientific education to the children of financially weak families of Rural India.

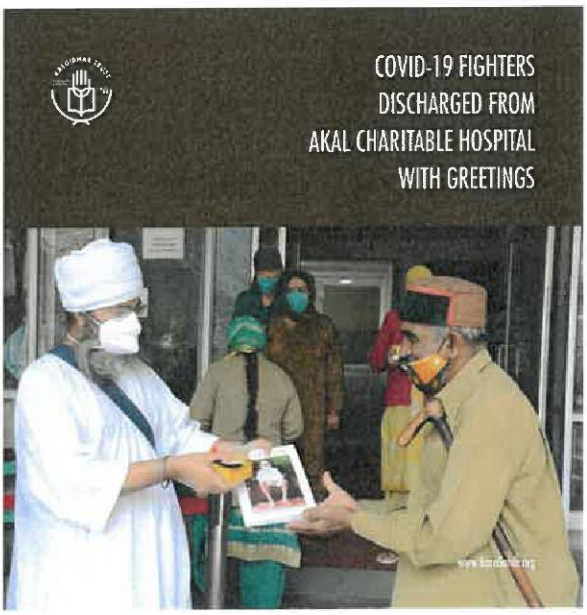
June 2021

Covid-19 Fighters Discharged from Akal Charitable Hospital with Greetings

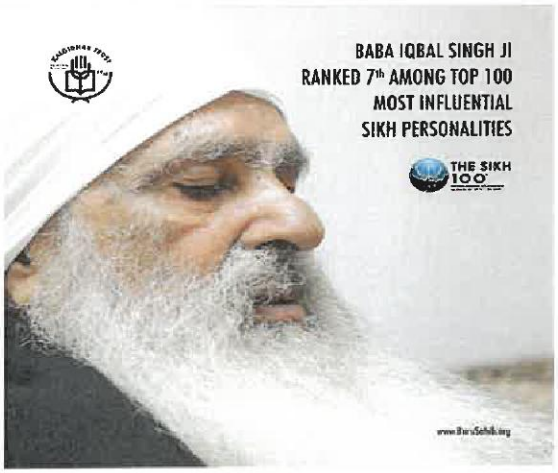
Akal Charitable Hospital, which is running under the aegis of The Kalgidhar Trust, Baru Sahib, was declared as Dedicated Covid Care Centre (DCCC) by the district magistrate.

This hospital is the only medical facility within a radius of 60 Km in this backward region of the state.

Recently, the patients who were suffering from the deadly Corona Virus won the fight against Covid-19. While discharging, they were greeted by the management of Akal Charitable Hospital by providing them Literature in Hindi on Divinity and Prasad as blessings for their well-being.



January 2021



Baba Iqbal Singh Ji ranked 7th among Top 100 most influential Sikh personalities

Shiromani Panth Ratan Baba Iqbal Singh Ji, President of The Kalgidhar Trust, Baru Sahib, has been ranked 7th among the 100 most influential Sikh personalities in the world by a UK-based global Sikh organization.

It's a proud moment for the entire Sikh community. The Kalgidhar Trust, Baru Sahib, headed by Baba Iqbal Singh Ji, is working on various projects for the welfare of humanity with the onus on Rural Education.

October 2020



This story had gone viral and was covered by various reputed National and International News Desks and Portals.

The Kalgidhar Trust, Baru Sahib is continuing its selfless service towards the society amid these turbulent times of COVID-19 pandemic. The Trust is not only imparting its selfless services physically but also on social media by appreciating the philanthropic work done by various Sikh volunteers across the world.

Eternal University files a patent for low cost solar dryer



Eternal University, Baru Sahib has designed a low-cost solar drying system which will be a boon for the farming community. It is a thermostatic assorted solar dryer which can be used for various applications such as drying of Agricultural & horticultural products etc.

The Dryer is especially designed for the local agrarian community, keeping their needs in mind as they have to grow fruits and vegetables in large quantities.

A team of 12 members, led by Dr. Puneet Negi, Assistant Professor & Head of Physics Department took two years to devise the technologies for this dryer.

Dr Negi informed that the villagers can easily build their own solar dryers using locally available materials. Vegetables and fruits like tomatoes, onions, apples, cabbage, apricots etc. can be dried using solar dryers for their use in the off-season. Farmers can also earn a handsome amount by selling dried products as during the off season, dried products demand goes up.

All Initiatives including Guru Ki Kanshi, Educate to Save, Covid – 19 Akal Charitable Hospital and Langar Seva Anandpur Sahib resulted in grant payments of £703,000 (2020- £650,000).

FUTURE PLANS

The Kalgidhar Trust plans to "reach out to the unreached" through its various educational, health care and social vices eradication programmes under the project RURAL POOR DEVELOPMENT INITIATIVE ("RPDI"). It is expected that a silent socio-economic reform will result out of this sure-footed grass-root exercise of the RPDI. The footprints of "eradication of illiteracy and vices" would keep on growing and positively touch the lives and fulfil the needs of the rural deprived classes.

PUBLIC BENEFIT

The Kalgidhar Trust works for the public benefit by raising public awareness and enhancing public participation in the key attributes of Sikh Dharm (Sikh way of life) such as Sarbatt da Bhalla (welfare of all), treating all human beings as one family, universal equality through creation of Global Citizens (Manas Ki Jaat Sabhe Ekey Pehchanho – Guru Gobind Singh Ji) and helping society by caring for each other and sharing our good fortunes with the less fortunate ones by contributing a minimum of 10% of our earnings for charitable purposes (Daswandh), overcoming social evils such as lust, anger, greed, possessiveness, arrogance and ego through divine wisdom and promoting social virtues like tolerance, patience and forgiveness. The Charity's activities clearly address its objectives and associated aims and activities as described on page 5 et seq and the Trustees and staff are mindful of the need to work for the public benefit.

POLICY ON RESERVES

The balance held as restricted funds and unrestricted funds as at 31 July 2021 were £11,000 (2020 - £3,000) and £(5,000) (2020 – £13,000). The Charity's policy is to aim for sufficient reserves to fund at least twelve months future expenditure at any time. The deficit on unrestricted funds was eliminated subsequent to the balance sheet date through further unrestricted fund raising.

INVESTMENT POWERS

The Trustee's investment powers are unrestricted within "ethical" limits.

RISK MANAGEMENT

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the Trust may face,
- The establishment of systems and procedures to mitigate those risks identified,
- The implementation of procedures designed to minimise any potential impact on the Trust should those risks materialise; and
- Quarterly Trust meetings regularly review apparent and inherent risks and the available tools to mitigate such risks.

FUNDRAISING

The Trustees have referred to the Code of Fundraising Practice ("the Code") which was developed during 2017 by the fundraising community through the work of the Institute of Fundraising and Public Fundraising Association, and the Guidance on Charities and Fundraising issued by the Charity Commission ("CC20") and the Charities (Protection and Social Investment) Act 2016 ("the Act"). The Trustees consider that following a review of the Code requirements they are compliant.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees of The Kalgidhar Trust are responsible for preparing the Trustees' Annual Report and the financial statements of the charity in accordance with applicable law, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019.

The law applicable to charities in England and Wales requires the 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 the incoming resources and application of resources during for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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, the Charity (Accounts and Reports) Regulation 2008, and the provisions of the Trust Deed. The Trustees are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and 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.

COVID-19

The Covid-19 pandemic that has taken hold in the UK will undoubtedly have an effect on all UK charities in a wide ranging manner, potentially affecting their operational capability, liquidity and financial position.

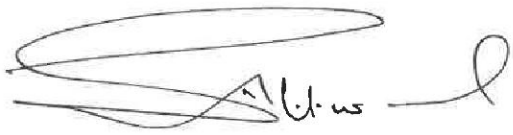
The Trustees have considered the implications and have put in place continuity plans that should allow the charity to continue in operation.

The impact of Covid-19 on the Charity has been minimal because most of its fundraising is national television and social media driven. The special Walk to Save initiative to counter Covid-19 challenge has resulted in sufficient additional donations so the resultant impact on donations has been immaterial. The operations of the Charity have remained largely unaffected during the pandemic.

INDEPENDENT AUDITOR

A resolution will be proposed at the Annual General Meeting that Rawlinson & Hunter Audit LLP be re-appointed as Auditor to the Charity for the ensuing year.

Approved by the Trustees and signed on their behalf by



.....

Ranbir Singh Attwal

Trustee

Date: 24 MAY 2022

Independent Auditor's Report to the Trustees of The Kalgidhar Trust

Opinion

We have audited the financial statements of The Kalgidhar Trust ("the Charity") for the year ended 31 July 2021 which comprise the Statement of Financial Activities, Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 July 2021, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 16, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our assessment of the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur, is considered to be low. This conclusion was reached after the consideration of the following:

- due to the relatively simple business model and low number of transactions within the Charity there are comparatively few unexpected fluctuations in the reported results and balances and any such unexpected items would be specifically enquired into by us; and
- there are a number of individuals which comprise "management" and therefore there is no single individual who is likely to be able to override controls to effect a fraud.

We designed our audit procedures to respond to identified audit risks, including non-compliance with laws and regulations (irregularities) that are material to the financial statements. Some of the specific procedures performed to detect irregularities, including fraud, are detailed below:

- the review of control accounts and journal entries for large or unusual activities;
- the analytical review of the statement of financial activities for variances that are either unexpected or considered not to be in accordance with our understanding of the charitable activities during the year;
- obtaining and reviewing for completeness a list of entries and persons considered to be related parties (as defined by Financial Reporting Standard 102) and reviewing the ledgers of the Charity for previously unreported related party transactions;
- review of transactions and journals for any indication of fraud or management override; and
- review of Trustee meeting minutes for unrecorded transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for.This description forms part of our auditor's report.

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

Use of Report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Rawlinson & Hunter Audit LLP

Rawlinson & Hunter Audit LLP

Statutory Auditor
Chartered Accountants
Eighth Floor
6 New Street Square
New Fetter Lane
London
EC4A 3AQ

Date: 24 May 2022

Rawlinson & Hunter Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE KALGIDHAR TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2021

	Notes	Restricted Funds £'000	Unrestricted Funds £'000	Total 2021 £'000	Restricted Funds £'000	Unrestricted Funds £'000	Total 2020 £'000
Incoming Resources							
Incoming resources from generated funds:							
Donations and gifts	2,3	593	160	753	502	180	682
Gift Aid		-	37	37	-	27	27
Total incoming resources	2,3	593	197	790	502	207	709
Resources Expended							
Cost of generating funds:							
Charitable activities		585	118	703	512	138	650
Governance & Support costs		-	97	97	-	111	111
Total resources expended	2,4	585	215	800	512	249	761
Net movement in funds		8	(18)	(10)	(10)	(42)	(52)
Fund balances brought forward at 1 August 2020		3	13	16	13	55	68
Fund balances carried forward at 31 July 2021		11	(5)	6	3	13	16

All of the above results are derived from continuing activities. All gains and losses recognised in the year are Included above.

The notes on pages 24 to 30 form part of these financial statements.

THE KALGIDHAR TRUST

STATEMENT OF FINANCIAL POSITION AS AT 31 JULY 2021

	Notes	2021 £'000	2020 £'000
Current Assets			
Other debtors	8	-	6
Cash at bank and in hand	13	28	19
		28	25
Creditors: amount falling due within one year	8	(22)	(9)
Net current assets		6	16
Total assets less current liabilities		6	16
Net Assets		6	16
Funds:			
Restricted funds		11	3
Unrestricted funds		(5)	13
Total Funds	7,8	6	16

The financial statements were approved and authorised for issue by the Trustees on 24 MAY 2022 and signed on their behalf by:

Ranbir Singh Attwal,

Trustee

The notes on pages 24 to 30 form part of these financial statements.

1 Statement of Compliance

The Kalgidhar Trust ("the Charity"), registered charity number 1041548, is based and administered in the United Kingdom. The registered address is 1st Floor, 30 Merrick Road, Southall, Middlesex, UB2 4AU. The nature of the Charity's operations and principal activities are set out in the Trustees' Annual Report.

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011 and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

The financial statements are presented in pounds sterling which is the functional currency of the Charity and rounded to the nearest £000.

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

2 Accounting policies

(a) Going concern

The Covid-19 pandemic has not created any significant operational and financial pressures on the Charity. Having considered the levels of funds held and the level of income and expenditure, together with the level of reserves of the Charity, (of which the deficit on unrestricted funds was eliminated subsequent to the balance sheet date through further unrestricted fund raising), the Trustees consider the adoption of the going concern basis in preparing these financial statements is appropriate.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Costs associated with raising and managing the restricted funds are charged to the restricted funds.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

(e) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value, except where settlement is delayed, in which case the transaction is recognised at the present value of the settlement amount.

(f) Donated services

Donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. A corresponding amount is recognised in expenditure.

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as expenditure.

(h) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

(i) Voluntary help

The Charity benefits from many voluntary hours and unclaimed out-of-pocket expenses. No amount is included in these financial statements for these voluntary hours and unclaimed expenses. Without the effort and devotion of the volunteers the Charity would not be able to carry out successful fund-raising events.

3 Income

	2021	2020
	£'000	£'000
Donations and gifts from individuals	753	682
Gift Aid	37	27
	790	709

4 Total resources expended

	Direct Costs 2021	Total 2021	Total 2020
	£'000	£'000	£'000
Legal & professional charges	4	4	5
Travel & subsistence	2	2	2
Support costs	54	54	60
Salaries and Wages (Note 6)	37	37	39
Events	-	-	5
Donations out	703	703	650
Total resources expended	800	800	761

Support costs include £9,000 (2020- £9,000) being premises cost for First Floor 30 Merrick Road, Southall, UB2 4AU. RSA Associates (Accountants and Registered Auditors – Sole Proprietorship of Mr R S Attwal (Trustee) who have always provided their services free of cost to The Kalgidhar Trust and who share part of the premises with The Kalgidhar Trust, have contributed £4,500 (2020- £4,500) towards the costs during the year being 50% of the total costs. Any additional contributions by Mr R S Attwal and family are reported in donations and related party disclosures (Note 9).

5 Auditor's Remuneration

	2021	2020
	£'000	£'000
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	4	4
	4	4

6 Staff costs

	2021	2020
	£'000	£'000
Wages & salaries	34	36
Social security costs	3	3
	37	39

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the period was £Nil (2020 – £NIL). The Trustees did not receive any remuneration from the Charity for their services in the current or prior year. During the year the Charity had an average of 2 employee (2020– 2 employee).

7 Fund Reconciliation

	At 1 August 2020 £'000	Income 2021 £'000	Expenditure 2021 £'000	At 31 July 2021 £'000
Restricted Funds	3	593	(585)	11
Unrestricted Funds				
General Funds	13	197	(215)	(5)
Total net assets	16	790	(800)	6

General Funds represent the unrestricted funds, which are not designated for particular purposes. Restricted funds amounting to £134,263 (2020- £174,448) were received for Guru Ki Kashi – Akal University Project and £690,000 (2020- £650,000) were remitted to The Kalgidhar Trust, India from restricted and unrestricted funds. During the year £281,437 (2020- £325,099) of funds were received for the Educate to Save Project, £Nil (2020- £2,505) were received for Kerala flood relief £70,147 (2020- £Nil) were received for Akal Charitable Hospital during Covid-19 and £107,157 (2020- £Nil) were received for Langar Seva at Anandpur Sahib.

8 Analysis of net assets between funds

	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Other Debtors	-	-	-
Cash at bank	17	11	28
Creditors	(22)	-	(22)
	(5)	11	6

9 Related party disclosures

Individual donations were received from the Trustees: Mr R S Rai (family business) an amount of £11,920 (2020 - £24,835) and from Mr RS Attwal and family an amount of £11,525 (2020 - £14,528) Total donations of £690,000 (2020 - £650,000) were paid to The Kalgidhar Trust – a registered charity in India, in which Baba Iqbal Singh Kingra was a Trustee and Chairman. The Trustees did not receive any remuneration and were not reimbursed any expenses from the Charity for their services in the current or prior year. Advertising payments of £22,877 (2020 - £28,326) and Donations of £13,358 (2020 – £Nil) were made to Sangat Trust and Sangat TV which is a wholly owned subsidiary of Sangat Trust in which Mr R S Attwal is also a Trustee.

10 Operating Lease Commitment

The charity premises (First Floor 30 Merrick Road, Southall, UB2 4AU) are under an operating lease commitment of £9,000 per annum with effect from 1 April, 2014 until 31 March, 2024 with 3 yearly rent reviews. At 31 July 2021 the total outstanding commitments amounted to some £24,000 (2020- £36,000).

11 Controlling party

The Trustees consider that the Trust is jointly controlled by the Trustees and there is no ultimate controlling party.

12 Financial Instruments

The carrying amounts of the Charity's financial instruments are as follows:

	2021	2020
	£'000	£'000
Financial assets		
Measured at fair value through SOFA:		
Cash at bank and in hand	28	19
Measured at amortised cost:		
Other Debtors	-	6
Financial liabilities		
Measured at amortised cost:		
Creditors	22	9

THE KALGIDHAR TRUST

England & Wales - Charity number 1041548

Accounts

The Kalgidhar Trust
(A Registered Charity)

Trustees' Annual Report

Year Ended: 31 July 2020

Charity no: 1041548

THE KALGIDHAR TRUST

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THE KALGIDHAR TRUST

Report of the Trustees
For the Year Ended 31 July 2020

The Trustees submit their report and the financial statements of The Kalgidhar Trust ("the Charity" or "the Trust") for the year ended 31 July 2020. The financial statements have been prepared in accordance with the accounting policies set out on pages 17 to 19 and comply with the Charity's Trust Deed and applicable law. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE CHARITY, ITS TRUSTEES AND ADVISERS

Charity Registration Number – 1041548

Charity Address-	**1st Floor, 30 Merrick Road, Southall Middlesex, UB2 4AU**
Trustee-	**Baba Iqbal Singh Kingra** **Dr. Khem Singh Gill (Deceased on 17 September 2019)** **Dr. Davinder Singh Samloke (Appointed 6 January 2020)** **Giani Gurdev Singh (Deceased on 5 July 2021)** **S. Harkishan Singh** **S. Rajinderpal Singh Rai** **S. Ranbir Singh Attwal**
Registered Office-	**1st Floor, 30 Merrick Road, Southall Middlesex, UB2 4AU**
Bankers-	**Barclays, 210 High Street, Hounslow TW3 1DL**
Independent Auditor-	**Rawlinson & Hunter Audit LLP, 8th Floor, 6 New Street Square, New Fetter Lane, London, EC4A 3AQ**

The Charity is governed by virtue of constitution set out in its Trust Deed, which was adopted on 20 July 1992 and amended on 22 June 1994.

The Charity works along Sikh Places of worship in UK and also with The Kalgidhar Trust in India.

The success of any work of such magnitude depends upon the spirit of Sewa (selfless service), team-work and discipline. The Kalgidhar Trust emphasizes spiritual upliftment in all its programmes to establish permanent peace in the world.

The Kalgidhar Trust lays emphasis on moral upliftment of children through a blend of modern scientific education and spiritual education. This unique system of education inculcates moral values in the children, who become good global citizens and an asset to the society. These children having imbibed the virtues can become the leaders and torch-bearers for others also; thereby helping eradicate negative forces and vices amongst their contacts. Experience tells that one morally enlightened child can influence 25-30 members of the society around him or her.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Terms of Trust

The Trust is a registered charity (number 1041548) whose principal purpose is to finance charitable purposes in whatever manner the Trustees, in their absolute discretion, think fit.

The policy of the Trust is to seek sufficient finance to continue to fund the charitable expenditure of the Trustees.

Organisation

The Trustees of the Charity meet at least 4 times a year to discuss overall strategy and to determine how best to direct its resources to meet its objectives. During the Covid-19 pandemic and lockdown meetings were held on Zoom as and when required. The Board of the Trustees comprises its 6 trustees who are named on page 3. Baba Iqbal Singh Kingra acts as Honorary Chairman of the Board of the Trustees.

Appointment of Trustees

The appointment of Trustees is governed by the Governing document of the Charity being its Trust Deed. The authorisation to appoint Trustees, of which there must be at least 3, is vested in the Board of Trustees. 5 Trustees named on page 3 have served throughout the period covered by this report, 1 New Trustee was appointed and 1 Trustee deceased during the year. Further details are outlined on page 3.

Trustee induction and training

New trustees are made aware of their legal obligations under Charity Law, the decision-making processes at the Trust, its strategic aims and recent performance. They are also provided with a pack of relevant documentation, including a budget, planned charitable expenditure, a current list of practical projects and copies of recent publications and press releases.

Trustees are encouraged to attend training events where these will assist with their role.

Related parties

Transactions with related parties are disclosed in Note 9 to the financial statements.

Grant making policy

We consider requests for grants and make grants which meet the Charity's objects as outlined on page 5 et seq.

OBJECTIVES, ACTIVITIES, FINANCIAL REVIEW AND FUTURE PLANS

The Charity's objectives are:

- To propagate the Sikh religion in accordance with the tenets of the Ten Gurus and the living Guru Granth Sahib Ji (The eternal living Guru). This is carried out through recitation of Gurbani/Kirtan (musical recitation), through religious discourse and using publications.
- To aid in relieving poverty in the UK and abroad.

These are carried out by delivering Value Based Education through a strong network of 130 Schools (Akal Academies) and 3 Universities (1 under construction) in Northern part of India.

The Kalgidhar Trust advocates dismantling of all barriers and boundaries, embracing humanity by treating all human beings as one race (Manush Ki Jaat Sabhey Ekey Pehcnanbo – Guru Gobind Singh Ji) and praying for welfare unto all (Sarbat Da Bhalla – Guru Nanak Dev Ji). This entails emancipation of societies by producing "Global Citizens" delivering equality, justice and welfare of all.

OUR EXECUTIVE TEAM



Baba Iqbal Singh Kingra
President, Chancellor - Eternal University

M.Sc., Former Director Agriculture, Himachal Pradesh, India



Dr. Khem Singh Gill (Padma Bhushan)
Vice-President

PhD (California), Former Vice-Chancellor, Punjab Agricultural University (PAU), Ludhiana

Dr Khem Singh Gill's death is a great loss to mankind. He was not about length of life but Depth of life. Great legendary Saint-Scientist Padma Bhushan Dr Khem Singh Gill, 89 yrs, Vice-President of The Kalgidhar Trust, Chairman of Akal Academies, Father of Green Revolution and former Vice-Chancellor, PAU passed away in the early hours of 17 September 2019.

Dr Gill studied agriculture sciences at Khalsa College, Amritsar, in 1949, and subsequently pursued a Masters in genetics and plant breeding in 1952. He was one of the nuclear staff when PAU was established in 1962. After doing his PhD from California, he returned to India in 1966 to take over as professor and head of PAU's department of genetics at the Hisar campus. On 25 May 1968, Dr Gill was appointed the head of the department of plant breeding and became the right-hand man of Dr M S Randhawa, who played a major role in establishing agricultural research in India.

Dr Gill was the founding trustee of 'The Kalgidhar Trust' and Vice-President of the Kalgidhar Trust / Society, Baru Sahib. He was associated with Baba Iqbal Singh ji since the days that they met Sant Teja Singh ji at Khalsa College Amritsar. He had been the Chairman of Akal Academies in Punjab, Haryana, Himachal Pradesh (HP), Uttar Pradesh (UP) and Rajasthan. He had also been honoured with the PADMA BHUSHAN by the Govt of India. As director of the Akal Academies, he set up the first academy at Muktsar in 1993. This wave of setting up academies continued over the years, and today there are 129 Akal Academies in Punjab, Haryana, Rajasthan, UP and HP.

Dr Gill was credited with catalysing the Green Revolution in Punjab with his immense research in plant breeding, devoted all his life and every single breath in the service of mankind as mandated by his Masters, Sant Attar Singh ji and Sant Teja Singh Ji.

WHO WE ARE/ OUR WORK/ WHAT WE DO

Kalgidhar Trust UK

The Kalgidhar Trust UK is a sister organisation of the Kalgidhar Trust/Society, India. The UK body supports and aspires to bring about a silent but sure change to uplift the socio-economic status of the rural disadvantaged Sikh children in India. In addition to fund raising activities it administers and promotes scholarships in Europe and the UK. The financial support and donations in kind are generously advanced by individuals, Gurdwaras and multiple diverse organisations. The task at hand is managed by a well-equipped office and staffed by highly qualified professional Sikh volunteers. The Sewadaars (volunteers) are passionate about Sikhi and in the development of the educational capacity of Sikhs in India and believe strongly in Taking Sikhi to the World.

The Kalgidhar Trust / Society -India

The Kalgidhar Society – Baru Sahib, is a not for profit, charitable organisation engaged in the delivery of value based educational programs at 129 low cost CBSE (Central Board of Secondary Education) Akal Academy schools spread out in the northern part of India. The 70,000 students who attend these schools are mostly from the deprived sections of society, regardless of caste, creed, religion, social status or geographic region of the country. The key strategy is to provide cost-effective, quality oriented holistic schooling to the rural under privileged children in India. The well-planned value-based education skilfully integrates a stark modern learning educational infrastructure.

OUR SUCCESS STORIES

August 2019

Dr. Davinder Singh (Secretary, The Kalgidhar Trust, Baru Sahib) and Dr Neelam Kaur (adviser, healthcare and education, Akal Academy, Baru Sahib) visited the UK in August 2019.

Park Avenue Southall Gurdwara

Dr. Davinder Singh and Dr. Neelam Kaur delivered a lecture on 'How together we can empower rural Punjab by Education'. Gurdwara Sri Guru Singh Sabha Committee, Park Avenue, Southall members showed their warm support in this mission led by Baba Iqbal Singh Ji.

University of Birmingham

Dr. Davinder Singh delivered a presentation on 'Value Led Education', sharing various projects undertaken under the guidance of Baba Iqbal Singh ji. Bhai Sahib Bhai Mohinder Singh ji graced the presentation with his presence and divine words in their support and appreciation to the projects undertaken by Baru Sahib. Sewadaars from Baru Sahib and Nishkam Sewak Jatha, Birmingham, UK discussed the best we can do together for the community as a whole. Within all of us is a divine capacity to manifest and attract all that we need and desire.



November 2019

550th Birth Anniversary of Guru Nanak Dev Ji- Seminar held at Guru Nanak Gurdwara Birmingham

To commemorate the 550th Birth Anniversary of Shri Guru Nanak Dev ji, a seminar was organized at Birmingham on 4 August, 2019 where Dr. Davinder Singh, Secretary, The Kalgidhar Trust Baru Sahib and Dr. Neelam Kaur participated from India and Mrs. Ravideep Kaur and S. Jaspal Singh represented our USA Team. This seminar was organized with an aim of sponsoring 550 rural childrens' lifetime sponsorship who belong to Granthi Singh, Ragi Singh and Martyr's families. The gathering was addressed by Dr. Davinder Singh who informed all about the project "Educate to Save" wherein rural children belonging to economically weak backgrounds are provided free education with the help of donors who sponsor a child's education through our Educate to Save scheme.

The seminar focused on honouring key supporters and donors of the Charity for their selfless support and partnership in growing and developing The Kalgidhar Trust into a formidable and leading panthic organisation. Also, to inform them of the Trust's future direction through technology and innovation. The focus of the event was for supporters to learn and explore the opportunities available to us all as to how best to engage in the betterment of the human race in the 21st Century.



Dr.Neelam Kaur, a noted educationalist adviser, healthcare and education Akal Academy, Baru Sahib (Sirmaur) was honoured with excellence in school education at UK House of Commons for her extraordinary work for the cause of education of underprivileged students and empowerment of women in Punjab,Haryana,Himachal Pradesh.

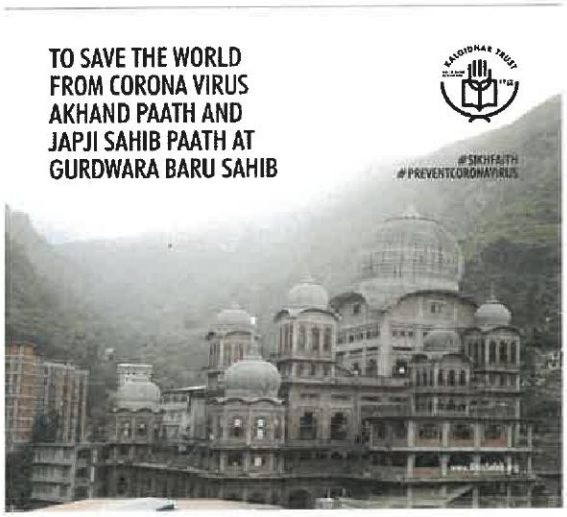
Recognising her efforts Intelligent Minds Trust organised an award function where Gaur Gopal Das spiritual leader and Seema Malhotra, Member of Parliament for Feltham and Heston were the chief guests. Dr.Neelam has spent last 25 years in providing formal education to underprivileged students of Punjab and other northern states.

Dr.Neelam expressed that it was her honour to receive this award and was an appreciation of the unique concept which lays emphasis on providing value education with formal education to children making them better human beings which was propounded and executed by Sant Attar Singh Ji,Sant Teja Singh Ji and now Baba Iqbal Singh Ji.

March 2020 – Coronavirus Pandemic

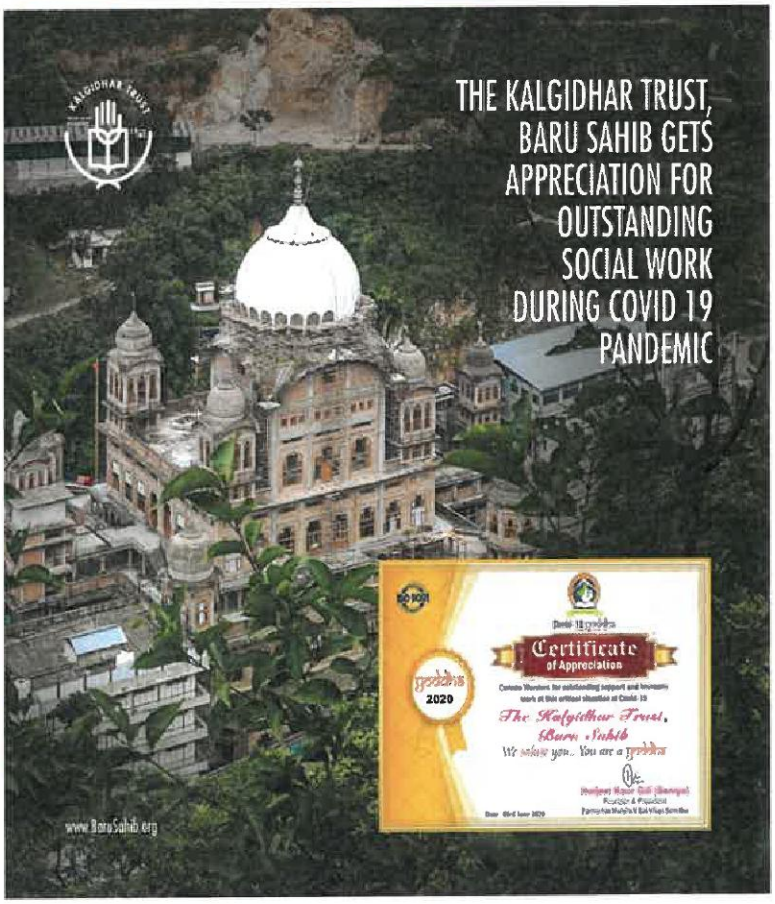
The Kalgidhar Trust, Baru Sahib received appreciation for outstanding social work. Amid this deadly Coronavirus Pandemic Outbreak, The Kalgidhar Trust, Baru Sahib has tremendously worked for the needy masses out there. They have selflessly worked for the needy and the poor. If we talk about distributing food packets, Langar Seva, delivering ration to the needy and unemployed families and imparting quality education, providing a roof to the vulnerable several other social services, The Kalgidhar Trust, Baru Sahib is always there. They have been on the fore front like COVID-19 heroes during this pandemic.

Parivartan Mahila V Bal Vikas Sanstha has appreciated their outstanding work during this lockdown period. They have been conferred with the Certificate of Appreciation by this organisation. They have been stated as Corona Warriors for their outstanding support and humanity work at this critical situation at COVID-19 Pandemic Outbreak.











FUTURE PLANS

The Kalgidhar Trust plans to "reach out to the unreached" through its various educational, health care and social vices eradication programmes under the project RURAL POOR DEVELOPMENT INITIATIVE ("RPDI"). It is expected that a silent socio-economic reform will result out of this sure-footed grass-root exercise of the RPDI. The footprints of "eradication of illiteracy and vices" would keep on growing and positively touch the lives and fulfil the needs of the rural deprived classes.

PUBLIC BENEFIT

The Kalgidhar Trust works for the public benefit by raising public awareness and enhancing public participation in the key attributes of Sikh Dharm (Sikh way of life) such as Sarbatt da Bhalla (welfare of all), treating all human beings as one family, universal equality through creation of Global Citizens (Manas Ki Jaat Sabhe Ekey Pehchanho – Guru Gobind Singh Ji) and helping society by caring for each other and sharing our good fortunes with the less fortunate ones by contributing a minimum of 10% of our earnings for charitable purposes (Daswandh), overcoming social evils such as lust, anger, greed, possessiveness, arrogance and ego through divine wisdom and promoting social virtues like tolerance, patience and forgiveness. The Charity's activities clearly address its objectives and associated aims and activities as described on page 5 et seq and the Trustees and staff are mindful of the need to work for the public benefit.

POLICY ON RESERVES

The balance held as restricted funds and unrestricted funds as at 31 July 2020 were £3,000 (2019 - £13,000) and £13,000 (2019 – £55,000). The Charity's policy is to aim for sufficient reserves to fund at least twelve months future expenditure at any time.

INVESTMENT POWERS

The Trustee's investment powers are unrestricted within "ethical" limits.

RISK MANAGEMENT

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the Trust may face,
- The establishment of systems and procedures to mitigate those risks identified,
- The implementation of procedures designed to minimise any potential impact on the Trust should those risks materialise; and
- Quarterly Trust meetings regularly review apparent and inherent risks and the available tools to mitigate such risks.

FUNDRAISING

The Trustees have referred to the Code of Fundraising Practice ("the Code") which was developed during 2017 by the fundraising community through the work of the Institute of Fundraising and Public Fundraising Association, and the Guidance on Charities and Fundraising issued by the Charity Commission ("CC20") and the Charities (Protection and Social Investment) Act 2016 ("the Act"). The Trustees consider that following a review of the Code requirements they are compliant.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees of The Kalgidhar Trust are responsible for preparing the Trustees' Annual Report and the financial statements of the charity in accordance with applicable law, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019.

The law applicable to charities in England and Wales requires the 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 the incoming resources and application of resources during for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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, the Charity (Accounts and Reports) Regulation 2008, and the provisions of the Trust Deed. The Trustees are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and 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.

COVID-19

The Covid-19 pandemic that has taken hold in the UK will undoubtedly have an effect on all UK charities in a wide ranging manner, potentially affecting their operational capability, liquidity and financial position.

The Trustees have considered the implications and have put in place continuity plans that should allow the charity to continue in operation.

However, it is an early stage of this pandemic and Government policy is constantly evolving. Accordingly, the Trustees are unable to assess the full potential impact and are keeping the matter under constant review

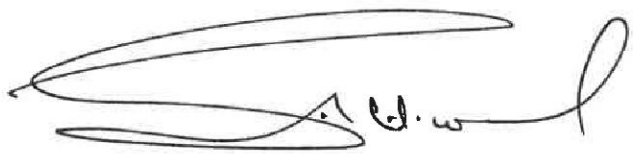
The impact of Covid-19 on the Charity has been minimal because most of its fundraising is national television and social media driven. The special Walk to Save initiative to counter Covid-19 challenge has resulted in sufficient additional donations so the resultant impact on donations has been immaterial. The operations of the Charity have remained largely unaffected during the pandemic.

However due to the ongoing crisis the Trustees are not in a position to foresee the potential impact in the current year.

INDEPENDENT AUDITOR

A resolution will be proposed at the Annual General Meeting that Rawlinson & Hunter Audit LLP be re-appointed as Auditor to the Charity for the ensuing year.

Approved by the Trustees and signed on their behalf by



.....

Ranbir Singh Attwal

Trustee

Date: 18 JAN 2022

Independent Auditor's Report to the Trustees of The Kalgidhar Trust

Opinion

We have audited the financial statements of The Kalgidhar Trust ("the Charity") for the year ended 31 July 2020 which comprise the Statement of Financial Activities, Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 July 2020, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 10, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of Report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Rawlinson & Hunter Audit LLP

Rawlinson & Hunter Audit LLP

Statutory Auditor
Chartered Accountants
Eighth Floor
6 New Street Square
New Fetter Lane
London
EC4A 3AQ

Date: 18 January 2022

Rawlinson & Hunter Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE KALGIDHAR TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2020

	Notes	Restricted Funds £'000	Unrestricted Funds £'000	Total 2020 £'000	Restricted Funds £'000	Unrestricted Funds £'000	Total 2019 £'000
Incoming Resources							
Incoming resources from generated funds:							
Donations and gifts	2,3	502	180	682	388	209	597
Gift Aid		-	27	27	-	48	48
Total incoming resources	2,3	502	207	709	388	257	645
Resources Expended							
Cost of generating funds:							
Charitable activities		512	138	650	432	165	597
Governance & Support costs		-	111	111	-	124	124
Total resources expended	2,4	512	249	761	432	289	721
Net movement in funds		(10)	(42)	(52)	(44)	(32)	(76)
Fund balances brought forward at 1 August 2019		13	55	68	57	87	144
Fund balances carried forward at 31 July 2020		3	13	16	13	55	68

All of the above results are derived from continuing activities. All gains and losses recognised in the year are Included above.

The notes on pages 17 to 23 form part of these financial statements.

THE KALGIDHAR TRUST

STATEMENT OF FINANCIAL POSITION AS AT 31 JULY 2020

	Notes	2020 £'000	2019 £'000
Current Assets			
Other debtors	8	6	2
Cash at bank and in hand	13	19	72
		25	74
Creditors: amount falling due within one year	8	(9)	(6)
Net current assets		16	68
Total assets less current liabilities		16	68
Net Assets		16	68
Funds:			
Restricted funds		3	13
Unrestricted funds		13	55
Total Funds	7,8	16	68

The financial statements were approved and authorised for issue by the Trustees on.....and signed on their behalf by:

18 JAN 2022

Ranbir Singh Attwal,

Trustee

The notes on pages 17 to 23 form part of these financial statements.

1 Statement of Compliance

The Kalgidhar Trust ("the Charity"), registered charity number 1041548, is based and administered in the United Kingdom. The registered address is 1st Floor, 30 Merrick Road, Southall, Middlesex, UB2 4AU. The nature of the Charity's operations and principal activities are set out in the Trustees' Annual Report.

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011 and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

The Charity constitutes a public benefit entity as defined by Charities SORP 2019 (FRS 102).

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement.

The financial statements are presented in pounds sterling which is the functional currency of the Charity and rounded to the nearest £000.

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

2 Accounting policies

(a) Going concern

The Covid-19 pandemic has created significant operational and financial pressures on the Charity. Having considered the levels of funds held and the level of income and expenditure, together with the level of reserves of the Charity, the Trustees consider the adoption of the going concern basis in preparing these financial statements is appropriate.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Costs associated with raising and managing the restricted funds are charged to the restricted funds.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

(e) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value, except where settlement is delayed, in which case the transaction is recognised at the present value of the settlement amount.

(f) Donated services

Donated professional services are recognised in income at their fair value when their economic benefit is probable, they can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. A corresponding amount is recognised in expenditure.

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as expenditure.

(h) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

(i) Voluntary help

The Charity benefits from many voluntary hours and unclaimed out-of-pocket expenses. No amount is included in these financial statements for these voluntary hours and unclaimed expenses. Without the effort and devotion of the volunteers the Charity would not be able to carry out successful fund-raising events.

3 Income

	2020	2019
	£'000	£'000
Donations and gifts from individuals	682	597
Gift Aid	27	48
	709	645

4 Total resources expended

	Direct Costs 2020	Total 2020	Total 2019
	£'000	£'000	£'000
Legal & professional charges	5	5	10
Travel & subsistence	2	2	6
Support costs	60	60	61
Salaries and Wages (Note 6)	39	39	41
Events	5	5	6
Donations out	650	650	597
Total resources expended	761	761	721

Support costs include £9,000 (2019- £14,566) being premises cost for First Floor 30 Merrick Road, Southall, UB2 4AU. RSA Associates (Accountants and Registered Auditors – Sole Proprietorship of Mr R S Attwal (Trustee) who have always provided their services free of cost to The Kalgidhar Trust and who share part of the premises with The Kalgidhar Trust, have contributed £4,500 (2019- £7,283) towards the costs during the year being 50% of the total costs. Any additional contributions by Mr R S Attwal and family are reported in donations and related party disclosures (Note 9).

5 Auditor's Remuneration

	2020	2019
	£'000	£'000
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	4	4
	4	4

6 Staff costs

	2020	2019
	£'000	£'000
Wages & salaries	36	38
Social security costs	3	3
	39	41

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the period was £Nil (2019 – £NIL). The Trustees did not receive any remuneration from the Charity for their services in the current or prior year. During the year the Charity had an average of 2 employees (2019 – 1 employee).

7 Fund Reconciliation

	At 1 August 2019 £'000	Income 2020 £'000	Expenditure 2020 £'000	At 31 July 2020 £'000
Restricted Funds	13	502	(512)	3
Unrestricted Funds				
General Funds	55	207	(249)	13
Total net assets	68	709	(761)	16

General Funds represent the unrestricted funds, which are not designated for particular purposes. Restricted funds amounting to £174,448 (2019- £247,016) were received for Guru Ki Kashi – Akal University Project and £650,000 (2019- £570,000) were remitted to The Kalgidhar Trust, India from restricted and unrestricted funds. During the year £325,099 (2019- £113,626) of funds were received for the Educate to Save Project and £2,505 (2019- £26,083) were received for Kerala flood relief.

8 Analysis of net assets between funds

	Unrestricted funds £'000	Restricted funds £'000	Total £'000
Other Debtors	6	-	6
Cash at bank	16	3	19
Creditors	(9)	-	(9)
	13	3	16

9 Related party disclosures

Individual donations were received from the Trustees: Mr R S Rai (family business) an amount of £24,835 (2019 - £28,838) and from Mr RS Attwal and family an amount of £14,528 (2019 - £7,857) Total donations of £650,000 (2019 - £570,000) were paid to The Kalgidhar Trust – a registered charity in India, in which Baba Iqbal Singh Kingra is a Trustee and Chairman. The Trustees did not receive any remuneration and not reimbursed any expenses from the Charity for their services in the current or prior year. Advertising payments of £28,326 (2019 - £43,395) were made to Sangat Trust and Sangat TV which is a wholly owned subsidiary of Sangat Trust in which Mr R S Attwal is also a Trustee.

10 Operating Lease Commitment

The charity premises (First Floor 30 Merrick Road, Southall, UB2 4AU) are under an operating lease commitment of £9,000 per annum with effect from 1 April, 2014 until 31 March, 2024 with 3 yearly rent reviews. At 31 July 2020 the total outstanding commitments amounted to some £36,000 (2019- £45,000) excluding any rent reviews.

11 Controlling party

The Trustees consider that the Trust is jointly controlled by the Trustees and there is no ultimate controlling party.

12 Financial Instruments

The carrying amounts of the Charity's financial instruments are as follows:

	2020	2019
	£'000	£'000
Financial assets		
Measured at fair value through SOFA:		
Cash at bank and in hand	19	72
Measured at amortised cost:		
Other Debtors	6	2
Financial liabilities		
Measured at amortised cost:		
Creditors	9	6