



Khalsa Aid International

Annual Report and Financial Statements 20/21



Recognise the Whole Human Race as One

www.khalsaaid.org

Contents

Message from our Trustees	4
Message from our Chief Executive / Founder	5
Our Vision and Strategy	6
Our Year at a Glance	8
Our Work Around the Globe	10
Our Projects	12
In Focus – COVID-19 Response / Langar Aid	20
In Focus: Iraq	24
Risk Management	27
Structure, Governance and Management	28
Executive Management Team and Trustees Responsibilities	30
Independent Auditors Report to the Trustees	33
Statement of Financial Activities	36
Balance Sheet	37
Statement of Cash Flows	38
Notes to the Financial Statements	39
Corporate Directory	48

Message From Our Trustees

Waheguru Ji Ka Khalsa, Waheguru Ji Ki Fateh

Khalsa belongs to Waheguru (eternal creator) and victory belongs to Waheguru

Trustees Annual Report

Our Trustees are pleased to present their annual report in a newly revised and refreshed format along with our audited consolidated financial statements of Khalsa Aid International for the year ended 31st March 2021

We look back on 2020 as a pivotal moment in history for us all. It was a year in which the Covid-19 pandemic claimed many millions of lives across the globe, wreaked havoc on the global economy and stopped normal life in its tracks. It is clear that we will be dealing with the socio-economic impacts of this global pandemic for years to come.

The pandemic has had a life changing impact on many of the vulnerable communities we support and on those who generously support our work. The pandemic has impacted our work considerably by disrupting our global operations and has impacted many of our personnel both volunteers and staff along with our generous supporters.

Despite these challenges, the charity endeavoured to support the most vulnerable in our communities globally. We significantly ramped up our humanitarian activity in response to COVID-19 to support those in need and healthcare staff on the frontline. We have continued to stand by the communities we serve across the globe with increased and targeted aid provisions.

We pay a tribute to our dedicated staff and volunteers who have remained on the frontline of our humanitarian aid delivery despite the mammoth challenges. We are indebted to our supporters around the world who share the message of humanity, especially during the challenging period of the pandemic.

Our work to improve our governance, transparency and accountability has continued with a number of initiatives such as a review of our finance function and operational policies & procedures. We have also developed our global strategy to define our strategic objectives for the next decade. In 2020, we appointed UHY to act as our independent auditors, reflecting the increased size of our organisation and their expertise to support our journey of growth.

We hope Waheguru (the eternal creator) continues to give us the ability to undertake Sewa (selfless service) for the betterment of humanity around the globe.

Waheguru Ji Ka Khalsa, Waheguru Ji Ki Fateh

Khalsa belongs to Waheguru (eternal creator) and victory belongs to Waheguru



**Balvinder
Kaur Sandhu**
General Secretary



**Jaswinder
Singh Bahra**
Treasurer



**Amarjit
Singh Bansal**
Trustee



**Tarvinder
Singh Gill**
Trustee

Message from Our Chief Executive

Waheguru Ji Ka Khalsa, Waheguru Ji Ki Fateh

Khalsa belongs to Waheguru (eternal creator) and victory belongs to Waheguru

“Tyaar bar tyaar” the principle in Sikhi of being ever ready and prepared. We as an organisation have responded to humanitarian emergencies for decades, it was not until 2020 that we faced our first pandemic. Our decades of experience, our resolve and our spirits were tested in more ways than one.

Severe restrictions in movement to manage the spread of COVID-19 also impacted the ability of our aid coordinators and global operations to develop projects further. Our determination and resolve to stand firm by the side of the communities we support and those affected by the pandemic, was greater than ever. Our teams remained consistent and determined to spread the message of humanity and to deliver vital aid with compassion was more important than ever before.

The organisation had to review practices as a priority to be ‘Covid-19 safe’. This included transitioning to remote working and restricting unnecessary travel. Despite the challenges, our dedicated and passionate aid coordinators and volunteers continued to work on the frontline to deliver life changing support. I am inspired by every single individual who stood up during the pandemic to support their communities and society at large. Those who volunteered their time and expertise for the betterment of humanity. They are the heroes and leaders our world desperately needs. I have been humbled by the dedication and courage of the healthcare workers I have met myself through the work we have done to support the NHS across the UK since the start of the pandemic.

We were beyond humbled to be nominated for the Nobel Peace Prize in early 2021. It's an acknowledgement of the tireless efforts of our staff and volunteers who have been the backbone of this organisation for over two decades. It is a testament to the principle of ‘Sarbat Da Bhalla’ (positive wellbeing of all humanity) which guides the work of Khalsa Aid International.

I am acutely aware that the COVID-19 crisis is far from over, nor is the suffering caused by natural disasters and conflict that began long before the virus captured the world's attention. 2021 also marks the tenth anniversary of the conflict in Syria, one of the world's most complex humanitarian crises which has claimed half a million lives and displaced tens of millions.

Despite the challenge and hardship, we remain in Chardi Kala (eternal optimism) to create positive change for humanity and to play our part in seeing a better, safer and more secure world for all.



Ravi Singh
CEO/Founder
Khalsa Aid International

Waheguru Ji Ka Khalsa, Waheguru Ji Ki Fateh

Khalsa belongs to Waheguru (eternal creator) and victory belongs to Waheguru

Our Vision and Strategy

Our Vision

'Sarbat Da Bhalla' Welfare of all; Peace and prosperity for all. A world where everyone experiences the fullness of life; a life lived with dignity, free from poverty; where global resources are equitably shared and sustainably used; and where the voice and agency of the vulnerable and marginalised are fully realised.

Our Mission

We are an NGO inspired by our Sikh faith with two core principles at our heart. First, to recognise the whole human race as one, and second, selfless service (Sewa) to support society without any reward or personal/collective gain.

We seek to respond in practical ways to support people and communities in need, hardship or distress because of natural disaster, war or social and economic circumstances. We provide humanitarian aid in crises and emergencies to create sustainable and lasting change. We seek to mobilise, educate and empower people as agents for change to become passionate life-long humanitarians for the betterment of society.

Our Values

We are guided by the Sikh teachings of Recognising the Whole Human Race as One. Our five core values are inspired by the Sikh faith and closely align to the universal humanitarian principles.

- Compassion (Daya)
- Righteousness (Dharam)
- Courage (Himmat)
- Commitment (Mokham)
- Leadership (Sahib)



Our Global 2030 strategy has five global goals that aim to ensure we respond effectively to humanitarian emergencies, contribute significantly to the UN Sustainable Development Goals and advocate for positive social change.

Our Global Objectives

- 01 Reduce the impact of natural disasters and conflict.
- 02 Empower communities
- 03 Educate, empower and mobilise volunteers
- 04 Advocate for Change
- 05 Strengthen our Community

Our Year at a Glance



398,000
Number of People Supported



**Nobel
Peace Prize
Nomination**



132
Medical Cases
Funded



3
Water pumps
installed



299,600
Hot Meals/Food
Packs Served



15
Active Global
Projects Around
the Globe



1,000
Trees planted



10,000
PPE Kits
Distributed



62
Homes Rebuilt

Our Work Around the Globe

In 2020/21 we have reached an estimated **424,731 people**.

Country	Estimated no. of people reached via our programmes*
Australia	15,140
Cyprus	3,500
Gambia	2,500
India	25,500
Iraq	25,000
Kenya	29,000
Malawi	6,000
Peru	40
Russia	1,400
UK (including Langar Aid)	290,000
Ukraine	600
Zambia	26,051

*Rounded to nearest 100





Our Projects

Projects undertaken this year

A summary of our wider projects is presented here. Further details of our work can be seen on our communication channels including social media and YouTube

Emergency Relief

Development Programme

Khalsa Aid International does not provide cash funding directly to any charitable organisation unless stated. It is our standard policy to provide funding directly to suppliers or stakeholders providing goods/services in relation to our humanitarian aid projects.



Australia Emergency Relief

Covid - 19 Grocery distribution

During Covid -19 Pandemic, Khalsa Aid Australian team provided free grocery to people in financial need including international students, people in quarantine and in isolation due to pandemic restrictions. A lot of international students lost their jobs during this time. With the help of volunteers from Victoria, Tasmania, New South Wales, South Australia, Queensland, ACT and Western Australia, we distributed 56528 kg groceries including Wheat Flour, Rice, Lentils, Salt, Sugar, Cooking Oil, Onions, Spices, Canned Food, Pasta etc. With this aid 15140 people got benefit.

Khalsa Aid Australia provided essential items to Bermagui community residing in Bega, during Covid-19 pandemic. This project was done with the collaboration of Victorian and New South Wales team in April-May 2020. Around 300 people were assisted in this project with 1600 cans of Canned food and 300 Toilet paper rolls, hand sanitizers, soap, and antibacterial wipes.

Blood Donation

Khalsa Aid Australia runs blood donation drive twice a year. Our blood donation drive in Australia is dedicated to two events every year:

- Vaisakhi, formation of Khalsa in April
- 1984 Sikh genocide in November

So far from April 2020 to March 2021, 358 donations were done Australia wide, which saved 1074 lives.





Helping Asylum Seekers during Covid-19 Pandemic

Khalsa Aid Australia supported asylum seekers during Covid -19 pandemic through Asylum Seeker Resource Centre (ASRC) in July, September, November 2020. They were supported by 500kg Rice, 1500 cans of Canned food, 200kg Chickpeas, 200kg Red Lentils, 1250 Face Masks. Around 1000 people were assisted in this project. This project was jointly delivered by Tasmanian, Victorian and NSW Team.

Environmental Cleanups

Environmental cleanup project was initiated in 2019 to celebrate 550th Birth anniversary of Shri Guru Nanak Dev ji. This project was also continued in 2020-2021. In this year Khalsa Aid Australia's Victoria team did 7 cleanups during the months from November 2020 to March 2021.

India

Khalsa Aid International's India office is located in Patiala, Panjab. The team operates several development projects to provide welfare support, promote educational attendance and assist in home construction projects. These wide ranging development programmes sit within our umbrella initiative 'Focus Punjab'.

Medical Aid, India Development Programme

Khalsa Aid International funds the medical treatment of patients who are from underprivileged backgrounds. In most of these cases, the treatment is either deferred or denied due to a lack of funds. Khalsa Aid International funds the treatment, from hospital charges to medicines and after-care fees. All requests for medical aid are assessed and verified by our co-ordinators. Fees are paid directly to the care providers and not to individuals. The charity has helped more than 132 patients with their treatment and spent over £125,000 in the last financial year.

Khalsa Aid India is co-managing the Guru Nanak Mission Hospital in Jammu. The hospital provides Dental, Physiotherapy, Gynaecology, Surgery, ENT and Orthopaedic care with state-of-the-art facilities. We have also introduced a specialised OPD and rehabilitation centre for advanced physiotherapy. The hospital caters to the needs of 3,800-4,000 patients on a monthly basis.



Welfare Support Panjab, India Development Programme

This project has been extended to those families that have been adversely affected by the conflicts in Panjab during the 1980s. Over 250 disadvantaged families are currently being provided monthly welfare support. Most of these families are 'sponsored' by individuals across the UK. These sponsors are encouraged to make direct contact with their sponsored family, and many have visited their sponsored families when they visit India.

The identification and assessment of the affected families is time-consuming and challenging. Families are often vulnerable and hesitant to come forward. To ensure charitable funds are utilised effectively and efficiently, criteria and assessment procedures have been established. This will enable greater consistency and transparency in this project. We are committed to this longer-term development project and will be assessing how to improve programme quality as part of our transformation programme into 2020 and beyond.



PURE - Panjab Underprivileged Rural Empowerment, India Development Programme

Khalsa Aid International launched Focus Panjab and the PURE project in 2012. Through this project, children from underprivileged backgrounds are sponsored and encouraged to attend school, alongside religious education classes. There are currently 2 schools running successfully; the results of regular educational assessments carried out in the school are very encouraging and are on par if not exceeding local private schools. These schools provide an opportunity to educate children who would otherwise be working in manual labour jobs with their parents. Reviews are currently taking place around monitoring and evaluation, so that the impact of educational attainment can be measured.





Cyprus

The first lockdown due to Covid-19 in Cyprus disproportionately affected migrant communities, international students and seasonal workers. The inability to work led to financial hard-ship which meant that many were unable to afford basic necessities such as food.

Khalsa Aid International launched a free, food parcel project for vulnerable individuals. During the first phase, volunteers from Share Humanity (Cyprus) obtained permits from local authorities. They tirelessly delivered food parcels to 776 households in Cyprus which supported over 3,000 individuals from April 2020 to July 2020.

Many extremely vulnerable individuals were unable to cook the food due to the lack of facilities or illness. To support these individuals, volunteers cooked and delivered over 500 fresh hot meals.

Kenya

Khalsa Aid International has been operating in Kenya for over a decade with thanks to a number of local NGOs and organisations, most notably our partners the Ramgharia Youth Association (RYA).

COVID-19 Food Parcels, Kenya Development Programme

RYA identified c. 1,850 families adversely impacted by the COVID-19 pandemic. Khalsa Aid International committed £20,000 of funding to provide essential food parcels to these vulnerable households. Food parcels included rice, maize meal, milk, salt, sugar, beans, green grams, cooking oil and soap. RYA volunteers distributed these food packages.

Area	Householders supported
Dandora	250
Kawangware	250
Landi Mawe	250
West Pokot	100
Makueni	100
Viwandani	250
Kawangware	500
Kibra	150



Kisumu Floods, Kenya Emergency Relief

Kisumu is the 3rd largest city of Kenya and in 2020 suffered from the worst flooding in decades. Floods affected about 233,000 people after record-breaking rain. In this region, most of the population were facing economic hardship prior to the pandemic. The flooding plunged thousands into extreme poverty.

Sikh Aid Kisumu, a local Sikh organisation, provided hot cooked meals to affected people during the flooding. They reached out to Khalsa Aid International to support the affected people post-flooding. As people returned to their homes, they faced the danger of Dengue due to the rise of mosquitoes after floods.

Khalsa Aid International funded 3,000 packs of mosquito repellent and 2,000 mosquito bed nets, and Sikh Aid Kisumu delivered these items to over 500 families in the Kabonyo Kanyagwal area.

Water4Africa, Kenya Development Programme

A new water borehole was drilled at Turkana Central - Nazarene IDP Camp. **Approximately 20,000** local individuals and local livestock will benefit from clean drinking water.

Lebanon Emergency Relief

On August 4th, 2020 a devastating explosion occurred in Beirut's port. Khalsa Aid International provided \$5,000 to the Lebanese Centre for Human Rights to help the families of victims and survivors in need.

Malawi Development Programme

Society of Medical Doctors approached volunteers of Khalsa Aid in Malawi to get support for front line health care workers during the Covid-19 pandemic. Due to lack of Personal Protective Equipment (PPE) and other essential medical supplies, they faced a high risk of being infected and spreading the virus. With the support of the Malawi Sikh Association and volunteers of Khalsa Aid International, over £14,000 of PPE equipment and medical supplies were delivered to the District Health Office, Blantyre Malawi. This helped the frontline workers in local medical facilities to remain safe and the patients to prevent spreading the virus.

In addition, over 1,700Kgs of Maize Seeds were provided to vulnerable communities affected by famine.



Russia Emergency Relief

The first lockdown due to Covid-19 in Russia disproportionately affected migrant communities, international students and seasonal workers. The inability to work led to financial hard-ship which meant that many were unable to afford basic necessities such as food. Large communities were identified in Moscow and Saint Petersburg.

Khalsa Aid International mobilised two teams of volunteers in St Petersburg and Moscow to procure and distribute food parcels to support vulnerable individuals. Volunteers worked tirelessly to procure, prepare and deliver the food parcels between April 2020 and June 2020. During this period, over 350 households and c. 1,400 individuals were supported with food parcels.



Ukraine

Members of the Panjabi community from Kyiv city reached out to Khalsa Aid International for support during the first COVID-19 lockdown. A number of stranded immigrants and vulnerable international students were identified.

Khalsa Aid International supported local volunteers to procure and distribute food parcels to these vulnerable individuals. They managed to provide the food parcels to over 250 households, which helped support more than 600 people between May 2020 and June 2020.



Zambia

During the COVID-19 pandemic, many rural schools were open as usual. Khalsa Aid International funded the installation of hand sanitisers at schools and health clinics to help minimise the spread of the virus.



In Focus

COVID-19 Response / Langar Aid

Langar Aid is a project by Khalsa Aid International, launched in 2016. The project is based on the Sikh principle of Langar (Community Kitchen). Langar Aid strives to break down barriers and improve community cohesion, by offering the opportunity for people of all religions, ages and genders to come together by sharing food. This project started in Coventry and has grown from a weekly service to running multiple outreach programmes, with a dedicated base in the West Midlands (Langar Aid House), operating seven days a week. Its objective is to support the homeless, vulnerable and isolated within local communities. Langar Aid has expanded its outreach into major towns and cities in the UK, including Slough, Windsor, Milton Keynes, East London, Maidenhead, Southall, Walsall, Birmingham and Ealing.

Langar Aid takes a collaborative approach and works with many stakeholders from charities who work with domestic violence survivors, to school breakfast clubs and migrant/refugee centres in the UK. Langar Aid outreach programmes are generously supported by large bluechip companies, local businesses, restaurants and major supermarkets.



COVID-19 Food Parcels

The COVID-19 Pandemic and associated lockdowns to curb the spread of the virus disproportionately affected thousands of lower income and vulnerable households. To help support such individuals and households, Langar Aid launched a project to provide 10-day emergency food parcels containing non-perishable essential food items. The team worked collaboratively alongside the local council, schools, mutual aid groups and like-minded agencies who were able to refer vulnerable beneficiaries/clients to receive food parcels. These food parcels were delivered to families, individuals, elderly who were either self-isolating, on furlough, unemployed or financially struggling.

Langar Aid in Coventry extended the service of providing hot meals to seven days a week from Langar Aid House. The team continued to serve service users outdoors following social distancing guidelines. Hot meals were distributed in disposable containers along with food bags containing sandwiches, cakes, crisps, and cutlery. Our team were serving over 300 meals daily to the local homeless, vulnerable, and isolated who continued to attend the evening feeds.

Langar Aid expanded its food parcel programme to schools across West Midlands following British footballer, Marcus Rashford's campaigning to improve the provision and quality of food parcels for students on free school meals.



Homeless & Rough Sleepers Outreach

In March 2020, as part of national lockdowns, the Government announced that all homeless and rough sleepers were to be placed in temporary accommodation. This affected the operations of our teams in Milton Keynes, Slough, and Ilford, as we were unable to continue with the street outreach. Alternatively our teams worked to provide meals to hotels where rough sleepers were placed.

Langar Aid were approached by the Coventry City Council Rough Sleepers team who were placing rough sleepers into temporary accommodation, to help provide three meals a day for these individuals. The temporary accommodations had limited cooking facilities which consisted of a kettle and/or a microwave. Our team prepared breakfast bags, lunch bags and evening meals which included instant food items, delivering to five different hotels across Coventry daily, until September 2020.

NHS Heroes

To support our local NHS heroes, our teams worked to provide hot meals to NHS staff at hospitals and vaccination centres. The service helped support NHS staff who were unable to carry out their own grocery shopping due to the limited time slots at supermarkets, our team were providing fresh fruit and vegetables along with any bulk food items outside the local hospital during shift times.



"Throughout the pandemic we have been focused on supporting those who are most in need, this would not be possible without the amazing commitments and dedication of our amazing volunteers, who are the backbone of Langar Aid"

Avtar Kaur

Langar Aid Project Manager



Operation Stack

Late on Sunday 20th December 2020, the French Government banned all freight and passenger traffic coming from the UK from entering their country. This was in response to concerns about a new coronavirus variant which appeared to have originated in the UK. The closure of French ports and the Euro tunnel led to chaos as up-to 5,000 lorries were forced to queue up for miles. As a result Kent Police mobilised Operation Stack a system to park lorries on the M20 motorway in Kent at times of such disruption.

Inevitably this meant that most truck drivers stuck on the M20 were left without fresh food, water or proper access to basic amenities for many days. Upon hearing about the plight of the drivers, the very next day, Monday 21 December 2020, Khalsa Aid loaded up a van with bottled water and snacks and set off to deliver this to the drivers and to meet with authorities to better understand the situation.

Khalsa Aid International then co-ordinated with volunteers at Guru Nanak Gurudwara in Gravesend who with just a few hours of notice, freshly prepared 300 tomato and mushroom pasta dishes as well as 500 chickpea and rice curries ready for distribution on Tuesday 22 December.

Over the course of 5 days, over 8,000 freshly prepared meals were distributed to the stranded truck drivers working in co-ordination with Kent Police, British Army and HM Coastguard. In total over 5000 freshly cooked warm meals were prepared by volunteers.

Our team from Langar Aid in Coventry prepared 1000 Sandwiches and travelled 338km to help deliver meals for drivers. 2,500 Pizzas were kindly donated by Dominos UK via Kent based Dhillon Group who also helped with the distribution.

During the 5 days operation Ravi Singh, CEO at Khalsa Aid personally travelled to Kent each day to participate in helping to co-ordinate with authorities and to distribute the meals. Ravi commented:

"The drivers are very happy to see us and the food. It's tough for them not knowing what's happening. I have seen how a hot meal can lift people. It's a long day for our volunteers, we were all tired but unlike the drivers we will still go home to a warm bed".

Our efforts during Operation Stack were recognised and acknowledged in writing by Grant Shapps (Secretary of State for Transport), Langar Aid were awarded the West Midlands Police Outstanding Community Citizens Award in April 2021 as a recognition for the support provided to the stranded truck drivers.



In Focus Iraq

The conflict in Iraq, which erupted in the summer of 2014, created a considerable exodus of internally displaced people (IDPs) within the country. Khalsa Aid International initially provided food to the Assyrian and Yazidi IDPs in the city of Erbil. This assistance was taken further north to the Duhok district.

As part of Khalsa Aids International's long-term commitment to the region and displaced communities within Iraq, a full-time co-ordinator was employed in 2016/17 to oversee humanitarian projects on a day-to-day basis, alongside identifying and gaining a better understanding of community needs.



Eid & Christmas Project

The COVID-19 pandemic created significant financial hardship for a number of vulnerable people living in IDP camps. Specifically a large number of children who lost their parents due to conflict in the region were identified, whose wellbeing and mental health had been affected due to prolonged lockdowns. Khalsa Aid International implemented a project to help these orphans celebrate key cultural/religious dates to support and promote their wellbeing.

To mark and celebrate Eid, Khalsa Aid International provided financial assistance to 300 orphaned children living in Domiz and Bardash camps. Transportation and funding was provided for each child to go shopping for clothes to celebrate Eid.

To mark Christmas and New Year, 75 orphans in Sharya, Eshan and Duhok governate were identified. Khalsa Aid collaborated with a local organisation (Jinda) to buy new clothes, shoes and toys for these children. The children were able to receive these gifts on Christmas Day alongside celebrating the New Year with songs and dance.



Project Dignity

Project Dignity was launched in 2016 to support women and children who escaped enslavement from ISIS. This project assists women in regaining their sense of self-worth and provide gender specific humanitarian support where required.

In July 2020, over 185 female health & hygiene kits (Dignity Kits) were distributed to over 185 female Yazidi students who were in need of essential health items. Khalsa Aid in coor-dination with JCC (Joint Crisis Coordination) in Duhok delivered these kits.



COVID-19 Support

The COVID-19 pandemic has disproportionately affected IDPs in the region due to a lack of healthcare infrastructure and provision. Khalsa Aid International ramped up its relief efforts in the region to provide vital support where required. Khalsa Aid International stepped in to assist low in-come families, including IDPs, Refugees living outside of the official camp. A local organisation, The Barzani Charity Foundation (BCF) set up a Hotline to reach out to families with low incomes for assistance. Khalsa Aid International, collaborated with BCF to share their list of individuals or households they could not support due to the sheer volume of requests. On April, 2020, Khalsa Aid International began delivering food packs and hygiene kits to over 1,500 families in various areas of the Kurdistan region. These families included refugees who fled Syria, Kurdish families who fled Iran and Turkey, Christian families who fled Mosul, as well as locals.

Over 1,700 food packs were delivered on April 2020 and September 2020 to IDPs at Bardarash Camp after requests came to Khalsa Aid due to shortages of food in some areas of the camp. Over 1,200 families were supported.

Over 1,000 Syrian refugee families hosted in the Kurdistan region were supported with food packs between April 2020 and September 2020. The packages prepared contained; Rice, Burghul, Sugar, Tomato Paste, Oil, Flour and Salt.

Langar Kitchen for Children

In October, 2019, as a result of military operations in North East Syria, more than 20,000 refugees entered the Kurdistan region through the Sihila border. In November 2019, Khalsa Aid International launched its emergency Langar program which served 300 hot meals a day for a period of 5 months.

Khalsa Aid International was approached by Our Bridge e.V. a non-political, religiously independent aid organization to support its orphanage project due to limited resources. Khalsa Aid International stepped in to assist with food provision (langar). Since March 2020, two nutritious meals are served a day for 400 children. The meals are fresh, varied and nutritionally balanced to support these children's development and immune system. The project is ongoing and expected to continue into the future.

"Thank you for not leaving us not even during a pandemic I don't know how we would've survived without the Khalsa Aid help"

Beneficiary
(anonymised to protect identity)



In Focus

India COVID-19 Crisis

The COVID-19 pandemic is a global humanitarian crisis which has impacts across the globe and was acutely felt in India, the world's second most populated country. Khalsa Aid International and Khalsa Aid India were both fully committed to supporting individuals, communities, local government and national government during this unprecedented crisis.



First Wave Response

The Epidemic Diseases Act, 1897 and Disaster Management Act, 2005 was invoked in mid-March 2020. All commercial domestic and international flights were suspended, a number of cities and states announced that they would restrict public gatherings, dine-in restaurants, or order the closure of various non-essential businesses through 31 March to slow the spread of COVID-19. On 19 March 2020, Prime Minister Modi asked all Indians to observe a 14-hour Janata curfew ("people's curfew").

Khalsa Aid India mobilised its team and volunteers to initiate a range of interventions to support:

PPE Kits

- Distribution of PPE kits to hospitals and local Government administrations across the country
- Distribution of PPE kits to police personnel across 13 cities in Punjab
- Distribution of PPE kits across jails and reformation centres across Punjab and Delhi

Food Provision (Langar)

- Hot meals (Langar) served to migrant workers across 6 locations in Delhi
- 3,500 grocery kits distributed to Sikh preachers (Granthis) in Gurdwaras across the country
- Hot meals for migrant workers stuck on National Highway 1 after lockdown orders
- Ration kits distributed to 400 Sikligar families in Badwani, Anjad, Hyderabad and Bihar
- 15,000 meals distributed to NRI's isolated in Gurdaspur

Our work to support the citizens of India during this unprecedented pandemic will continue and we are assessing how to provide longer term coordinated response with international NGOs and Government officials.

"This was a unique situation for us. Although we had been heavily involved in disaster relief across the subcontinent, the pandemic brought new challenges. This was the first time we had experience a lockdown across the nation. Not only did we need to continue with providing COVID-related aid to those in need, but we also had to introduce protocols that also protected our volunteers. It certainly was a unique situation for us, but one that gave us the skills to provide aid in as safe a manner as possible."

Amarpreet Singh

Director of Khalsa Aid India

Risk management

Khalsa Aid International is committed to providing humanitarian aid and relief to the most vulnerable and in need around the globe. This commitment means the charity operates in countries affected by war, conflict, humanitarian and environmental disasters and general uncertainty. Operating in these environments gives rise to significant risks and uncertainties, which we have managed through our extensive experience in this field, supported by a framework of systems and processes.

Khalsa Aid International overall approach to risk management is to identify and accept an appropriate level of risk working in the humanitarian response environment. The Management team reviews and assesses the major risks to which Khalsa Aid is exposed, in particular, those relating to the operations, income generation and finances.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. As with all other charities in the current financial climate, our income by way of donations has seen fluctuations.

COVID-19 Pandemic

COVID-19 has had a significant impact on the operations of our organisation. Lockdowns and travel restrictions have impacted the ability to undertake our work around the world. We have transitioned to remote ways of working where required and provided the necessary support to our field coordinators. We are adhering to Government guidance here in the U.K. and in every country our staff operate in.

We have transitioned to virtual fundraising activities throughout 2020 and 2021. Income has not declined against our initial expectations in early 2020, thanks to our dedicated and engaged donor base.

We continue to monitor the situation closely.

NIA

We are aware of a case filed by the National Investigation Agency (NIA) in 2012 accusing Khalsa Aid of funding terrorist activity. We have rigorously denied these claims since its inception, however, this case has remained open for nearly a decade with no material update, activity or movement.

In 2020, we have been informed by our stakeholders of the impact this case could have on our operations and reputation.

We have engaged with legal counsel and representatives from the Supreme Court of India to challenge this case and will provide subsequent updates on our website and future reports.

Staff Safety

Our staff work in parts of the world which are impacted by conflict and/or natural disasters. These environments present a number of risks to the safety of our staff, as such, safety and wellbeing is of paramount importance and we have a number of procedures to manage these risks. Hostile Environment training is provided to all of our field staff/volunteers alongside continual monitoring of the security situation in every single country we work in, ensuring we had adequate measures in place to keep our staff as safe as possible.

Structure, Governance and Management

Organisational structure

The charity has a minimum of 4 trustees who meet regularly to review projects. The trustees look at the finances and appraise long term projects before funds are committed. The day to day running of the charity is co-ordinated by a full-time Chief Executive who is supported by other staff members and trustees as necessary.

Board of Trustees

The Board of Trustees directs and oversees the organisation in accordance with its statutory obligations. The Trustees of Khalsa Aid International recognise good governance is vital to the effectiveness of our mission and an important safeguard for accountability to the public and other stakeholders.

The Trustees of Khalsa Aid International consider, both individually and collectively, that they have at all times acted in a manner that they consider will be most likely to promote the success the charity in meeting its aims and objectives as set out in its governing documents and in ensuring its long-term security.

Recruitment and appointment of new Trustees

Each Trustee within Khalsa Aid International is a volunteer, selected because of their breadth of skills, knowledge and experience to support the strategic aims of the charity. Trustees are selected from the pool of volunteers and supporters of Khalsa Aid International as nominated by the CEO, operational managers or the trustees.

The Trustees are predominately from within the 'Sikh' community in the U.K. The charity has appointed trustees who are professional, have good standing within their local communities and are actively promoting and supporting the work of Khalsa Aid International. Further trustees are being sought with skillsets in areas that could be beneficial to the development of the organisation.

Induction and training of new Trustees

An induction process for new trustees is in place which comprises of a full overview of our strategic priorities, operational matters and organisational policies & procedures. In addition, trustees have the ability to visit our frontline operations, either in the U.K. or abroad to better understand the impact of our humanitarian and development projects.

All efforts have been made to keep trustees updated on their roles and responsibilities. Regular meetings are held monthly by the trustees and the core team members of Khalsa Aid International. These meetings are used to update trustees on key developments, their responsibilities and potential professional development opportunities suggested by stakeholders such as the Charities Commission.

Key Personnel

The Trustees delegate responsibility for operational management to the Chief Executive, who leads a Senior Leadership team, together comprising of operations directors and project coordinators.

Mr R.S Sidhu remains CEO and is in full time employment with the charity with a salary of £39,140 per annum. Our Chief Technology Officer (CTO) has been employed 2.5 days a week to manage and ensure safety of the charities cyber security, databases and internal I.T. systems.

The Operations Director develops organisational strategies, policies and processes, and is responsible for their implementation, following Board review, advice and approval. Khalsa Aid International will continue to develop its internal policies and operating procedures to ensure transparency and accountability to our donors and supporters.

The frontline Operations Director with support from a project coordinator oversees and co-ordinates our humanitarian programmes (emergency relief and development programmes) and monitors key performance indicators (KPIs).

A full-time finance manager has been employed to assist with day-to-day financial management. There are two part time employees in Coventry office who manage the Langar Aid project.

Reserves

Reserves consist of restricted reserves and general reserves. Restricted reserves represent donations for specific projects that are unspent at the balance sheet date, and which will be spent on the specified programmes in the coming financial years. General reserves (also known as unrestricted reserves) are not restricted to specific projects but ensure that the delivery of our vital programmes is not disrupted by unforeseen circumstances, such as a fall in income or rise in expenditure. An investment of £3 million from our general reserves will be finalised through The Rathbone Greenbank Investments in the early next financial year.



Executive Management Team and Trustees' Responsibilities

Board and management roles

To ensure our Trustees understand their role and responsibilities they are required to review the Charity Commission's guidance: The Essential Trustee (CC3) and the charity's governing document before joining the Board and then on an annual basis.

The board's principal roles are:

- Approving the mission, strategies and high level policies
- Appointing and overseeing the Chief Executive
- Monitoring performance and risk management
- Reporting performance with integrity and transparency
- Ensuring compliance with U.K. law and Charity Commission regulations
- Managing its own governance processes, including annual evaluation of Board, Committee, Chair and individual Trustee performance
- Representing the interests of Khalsa Aid International stakeholders.
- Providing strategic advice to management

Trustees' responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Public Benefit

We undertake strategic planning to ensure that we deliver the maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011. The trustees have carefully considered the Charity Commission's general guidance on public benefit in setting our objectives and planning our activities.

Volunteers

Khalsa Aid International is generously supported by a network of committed and passionate volunteers across the globe. The charity maintains its own Disclosure and Barring Service (DBS) checking facility, these checks do not hold merit when volunteers and staff work abroad. However, for our safeguarding purposes the charity will carry out checks on staff/volunteers in the U.K. Any disclosures made will be treated with confidentiality and managed by the board of trustees. All reasonable efforts will be made to ensure staff/volunteers from outside of the U.K. are of good standing and references will be sought before working with Khalsa Aid.

Statement on Disclosure of Information to the Auditors

Each of the persons who is a trustee at the date of approval of this report confirms that:

- So far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- They have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The Trustees believe there are no material uncertainties that call into doubt our ability to continue as a going concern. The annual financial statements have therefore been prepared on the basis that the charity is a going concern.

This Trustees' Annual and Strategic Report, prepared under the Charities Act 2011, was approved by the Board of Trustees on 21-01-2022, and is signed on behalf of the board of trustees by:



Mr Jaswinder Singh Bahra

Trustee



Mrs Balvinder Kaur Sandhu

Trustee



Independent Auditor's Report to the Members of KHALSA AID INTERNATIONAL

Opinion

We have audited the financial statements of Khalsa Aid International (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 March 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 FRC'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.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 statement of trustees' responsibilities, the trustees are responsible for the preparation of the 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 cease operations, or have no realistic alternative but to do so.

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 the Act and relevant regulations made or having effect thereunder.

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

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:

In common with most businesses of a similar size there are inadequate resources to enable a strong control environment to operate, with segregation of duties lacking in many areas, and the risk of management override of the controls that are in place. This practical constraint results in the risk of a higher incidence of irregularities than would be the case were a strong control environment in operation. We have designed specific procedures based on our knowledge and experience of the client and the sector in which it operates which we consider to provide us with a reasonable capability of detecting irregularities. These procedures include, but are not limited to, an examination of areas of the accounting records in which management override is considered to be a risk, a walk through test of the key controls that are in operation, performance of analytical review and making enquiries of management and other personnel.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our 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 auditors' 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.

UHY Hacker Young (East) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a charity under of section 144 of the Charities Act 2011.



26 January 2022

James Price FCA
(Senior Statutory Auditor)

for and on behalf of UHY Hacker Young (East) Limited

Chartered Accountants
Statutory Auditor

PO Box 501
The Nexus Building Broadway
Letchworth Garden City Herts
SG6 9BL

Statement of Financial Activities

(including income and expenditure account)

Year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	As restated Total funds 2020 £
Income and endowments from:					
Donations and legacies	3	4,840,473	165,860	5,006,333	4,805,697
Investments	4	16,451	-	16,451	43,088
Other income	5	17,215	-	17,215	270
Total income		4,874,139	165,860	5,039,999	4,849,055
Expenditure on:					
Raising funds	6	72,831	-	72,831	74,558
Charitable activities	7	1,482,178	107,221	1,589,399	1,910,189
Total resources expended		1,555,009	107,221	1,662,230	1,984,747
Net income for the year/ Net movement in funds		3,319,130	58,639	3,377,769	2,864,308
Fund balances at 1 April 2020		7,767,882	620,446	8,388,328	5,524,019
Fund balances at 31 March 2021		11,087,012	679,085	11,766,097	8,388,327

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

Balance Sheet

As at 31 March 2021

	Notes	2021 £	2020 As restated £
Fixed assets			
Tangible assets	10	640,748	619,343
Current assets			
Debtors	11	256,036	102,341
Cash at bank and in hand		10,942,247	7,678,832
		11,198,283	7,781,173
Creditors: amounts falling due within one year	12	(72,934)	(12,189)
Net current assets		11,125,349	7,768,984
Total assets less current liabilities		11,766,097	8,388,327
Income funds			
Restricted funds		679,085	620,446
Unrestricted funds		11,087,012	7,767,881
		11,766,097	8,388,327

The financial statements were approved by the Trustees on 21 Jan 2022

Mr Jaswinder Singh Bahra
Trustee

Mrs Balvinder Kaur Sandhu
Trustee

Statement of Cash Flows

Year ended 31 March 2021

	Notes	2021		2020	
		£	£	As restated £	£
Cash flows from operating activities					
Cash generated from operations	15		3,286,514		2,682,271
Investing activities					
Purchase of tangible fixed assets		(45,550)		(594,496)	
Proceeds on disposal of tangible fixed assets		6,000		-	
Investment income received		16,451		43,088	
Interest paid		-		(5,603)	
Net cash used in investing activities			(23,099)		(557,011)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			3,263,415		2,125,260
Cash and cash equivalents at beginning of year			7,678,832		5,553,572
Cash and cash equivalents at end of year			10,942,247		7,678,832

Notes to the Financial Statements

Year ended 31 March 2021

1. Accounting policies

Charity information

Khalsa Aid International is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 8 Lake End Court, Taplow Road, Taplow, Maidenhead, SL6 0JQ.

1.1 Accounting Convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution. the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No depreciation
Fixtures and fittings	20% straight line
Computers	20% straight line
Motor vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

It is the policy of the charity not to provide depreciation on land & buildings, this is a departure from the Charities Act 2011. The property is maintained to a high standard and the trustees consider that the life of the property is so long and that the residual value is so great that depreciation is not considered material.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity’s balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Correction of opening reserves

During the year it was found that accrued income brought forward from 2019/20 was understated by £102,341 due to a late claim of gift aid. Therefore comparative accrued income has been increased by £102,341 and comparative unrestricted reserves increased by £102,341.

This correction has not impacted the current year financial statements.

2. Critical accounting estimates and judgements

In the application of the charity’s accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 March 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	As restated Total Unrestricted funds		As restated Restricted funds	
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	4,840,473	165,860	5,006,333	3,624,437	1,181,260	4,805,697

4 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	16,451	43,088

5 Other income

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Net gain on disposal of tangible fixed assets	715	-
Government grant income	16,500	-
Rental income	-	270
	17,215	270

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
<u>Fundraising and publicity</u>		
Advertising	12,484	18,436
Worldpay charges	58,601	53,812
Support costs	1,746	2,310
Fundraising and publicity	72,831	74,558

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 March 2021

7 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	264,187	251,314
Charitable Expenditure	1,325,212	1,658,875
	1,589,399	1,910,189
	1,589,399	1,910,189
Analysis by fund		
Unrestricted funds	1,482,178	1,349,375
Restricted funds	107,221	560,814
	1,589,399	1,910,189

Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
Australia	29,637	-	29,637
Cyprus	16,697	-	16,697
Gambia	21,960	-	21,960
Haiti	794	-	794
India	375,364	48,838	424,202
Iraq	265,752	-	265,752
Kenya	39,020	-	39,020
Lebanon	3,786	-	3,786
Malawi	19,375	-	19,375
Peru	855	-	855
Russia	10,332	-	10,332
UK/Langar Aid	149,701	58,383	208,084
Ukraine	3,015	-	3,015
Yemen	7,752	-	7,752
Zambia	5,782	-	5,782
Governance and support costs	532,356	-	532,356
	1,482,178	107,221	1,589,399

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 March 2021

7 Charitable activities

(Continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2020
Australia	18,221	-	18,221
Haiti	934	-	934
India	163,314	560,814	724,128
Iraq	285,858	-	285,858
Kenya	18,399	-	18,399
Lebanon	28,116	-	28,116
Malawi	123,470	-	123,470
UK/Langar Aid	38,234	-	38,234
Yemen	26,585	-	26,585
Zambia	147,064	-	147,064
Turkey	40,569	-	40,569
Bangladesh	7,210	-	7,210
Philippines/Indonesia	5,034	-	5,034
Other charity projects	19,224	-	19,224
Governance and support costs	427,143	-	427,143
	<u>1,349,375</u>	<u>560,814</u>	<u>1,910,189</u>

8 Trustees

None of the trustees received any remuneration or benefits from the charity during the year apart from the reimbursement of expenses, which are set out in note 14.

During the year, Ravi Singh, the CEO and close family member of a Trustee, received £40,127 (2020: £38,956) in remuneration for their services.

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	9	11
	<u>9</u>	<u>11</u>
Employment costs	2021 £	2020 £
Wages and salaries	242,599	231,855
Social security costs	17,531	15,260
Other pension costs	4,057	4,199
	<u>264,187</u>	<u>251,314</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 March 2021

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 April 2020	570,000	20,534	18,431	31,745	640,710
Additions	-	17,208	28,342	-	45,550
Disposals	-	-	-	(11,325)	(11,325)
	<u>570,000</u>	<u>37,742</u>	<u>46,773</u>	<u>20,420</u>	<u>674,935</u>
At 31 March 2021	570,000	37,742	46,773	20,420	674,935
Depreciation and impairment					
At 1 April 2020	-	2,788	3,616	14,963	21,367
Depreciation charged in the year	-	5,523	7,743	5,594	18,860
Eliminated in respect of disposals	-	-	-	(6,040)	(6,040)
	<u>-</u>	<u>8,311</u>	<u>11,359</u>	<u>14,517</u>	<u>34,187</u>
At 31 March 2021	-	8,311	11,359	14,517	34,187
Carrying amount					
At 31 March 2021	570,000	29,431	35,414	5,903	640,748
	<u>570,000</u>	<u>29,431</u>	<u>35,414</u>	<u>5,903</u>	<u>640,748</u>
At 31 March 2020	570,000	17,746	14,815	16,782	619,343
	<u>570,000</u>	<u>17,746</u>	<u>14,815</u>	<u>16,782</u>	<u>619,343</u>

11 Debtors

	2021 £	As restated 2020 £
Amounts falling due within one year:		
Other debtors	256,036	102,341
	<u>256,036</u>	<u>102,341</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	50,116	2,443
Other creditors	12,192	3,746
Accruals and deferred income	10,626	6,000
	<u>72,934</u>	<u>12,189</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 March 2021

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	As restated Total
	2021	2021	2021	2020
	£	£	£	£
Fund balances at 31 March 2021 are represented by:				
Tangible assets	640,748	-	640,748	619,343
Current assets/(liabilities)	10,481,997	643,352	11,125,349	7,768,984
	<u>11,122,745</u>	<u>643,352</u>	<u>11,766,097</u>	<u>8,388,327</u>

14 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties for the reimbursement of expenses:

	2021	2020
	£	£
R Singh	587	623
A S Bansal	1,436	-
T S Gill	100	-
K K Grewal	131	-
B K Sandhu	348	-
	<u>2,602</u>	<u>623</u>

The charity also engaged in the services of K K Grewal, before being appointed as a Trustee, as a Covid 19 coordinator, which included the payment of £1,000.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 March 2021

15 Cash generated from operations	2021 £	2020 £
Surplus for the year	3,377,769	2,864,308
Adjustments for:		
Investment income recognised in statement of financial activities	(16,451)	(43,088)
Interest payable and similar charges	-	5,603
Gain on disposal of tangible fixed assets	(715)	-
Depreciation and impairment of tangible fixed assets	18,860	8,366
Movements in working capital:		
(Increase) in debtors	(153,694)	(100,545)
Increase/(decrease) in creditors	60,745	(52,373)
Cash generated from operations	<u>3,286,514</u>	<u>2,682,271</u>

16 Analysis of changes in net funds

The charity had no debt during the year.

Corporate Directory

Registered charity name

Khalsa Aid International

Charity registration number

1163294

Company registration number

CE004414

Principal office and registered office

Unit 8, Lake End Court,
Taplow Road,
Taplow,
Maidenhead,
SL6 0JQ

Board of trustees

Mr Jaswinder Singh Bahra

Mr Amarjit Singh Bansal

Mr Tarvinder Singh Gill

Mrs Balvinder Kaur Sandhu

Mr Sukhraj Singh Sanghera

(Appointed 09 June 2021)

Ms Karamjit Kaur Grewal

(Appointed 09 June 2021)

Company secretary

Mrs Balvinder Kaur Sandhu

Auditor

UHY Hacker Young (East) Limited

Accountant

UHY Hacker Young (East) Limited

Bankers

Barclays Bank

244, Hamilton Road,
Slough
SL1 4RP

Santander Corporate, Commercial and Business Banking

Bridle Road, Bootle,
Merseyside, L30 4GB



Recognise the Whole Human Race as One

www.khalsaaid.org

Disclaimer

Whilst we take reasonable efforts to ensure that the information in this publication is accurate and up to date at the date of printing, Khalsa Aid International does not make any representations, warranties or guarantees, whether express or implied, in respect of the accuracy, completeness or usefulness of the information. To the fullest extent permitted by applicable law, Khalsa Aid International specifically disclaims any liability for errors, inaccuracies or omissions in this publication and for any loss or damage resulting from its use or your reliance upon it.

Where this publication contains information from third-party sources, this information is provided 'as is' and should not be interpreted as any form of approval of its accuracy, completeness or usefulness by Khalsa Aid International.

If this publication is translated in any other language, the English version shall always prevail in case of any discrepancy or inconsistency between the English version and any translation.

The information and contents of this publication and any non-contractual disputes or claims that may arise from it are governed by English law. The exclusive jurisdiction of the courts of England and Wales will apply