



Khalsa Aid International

Annual Report and Financial Statements 21/22



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	11
Our Projects	12
In Focus – Global Covid Relief	13
In Focus – Langar Aid	15
In Focus – Iraq	17
In Focus – Ukraine War	19
Other Projects	20
Partnerships & Risk Management	28
Structure, governance and management	30
Executive Management Team and Trustees Responsibilities	32
Independent Auditors Report to the Trustees	35
Statement of Financial Activities	38
Balance Sheet	39
Statement of Cash Flows	40
Notes to the Financial Statements	41
Corporate Directory	52

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

The Trustee Board of Khalsa Aid International is honoured to present the financial report and summary of the charity's work for year ended 31st March 2022.

The past year will be remembered as a point in time where many felt they were able to 'go back to normal'. Various lockdown restrictions were lifted and slowly but surely, people managed to spend quality time with their loved ones again. Many of us emerged from the lockdown with a new found appreciation for our local communities and an unwavering spirit that joined us together as a nation during the Covid-19 pandemic.

At Khalsa Aid, we continued our relief work to ensure the most vulnerable communities in the UK and abroad were supported to deal with the long term impact of lockdown restrictions. Our staff and volunteers worked tirelessly to deliver huge quantities of oxygen concentrators and surplus PPE to other countries who were struggling to deal with the number of patients seeking medical treatment.

Our dedicated volunteer base has continued to support us during the past year and our aid programmes continued to grow in size and impact across the world. We have now increased the size of our team to expand the number of projects that we can deliver and to maintain our high standards across all of our systems and processes going forwards.

We have worked in partnership with a number of large organisations that meet our strategic objectives to collaboratively deliver aid and will continue to explore avenues that allow Khalsa Aid to have a meaningful impact on the lives of the people we touch.

Our renewed focus on providing aid is required now more than ever, given the global economic climate and onset of the Ukraine war. Khalsa Aid will always stand with those in need in their most difficult times and 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

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Balvinder Kaur Sohal
General Secretary



Jaswinder Singh Bahra
Treasurer



Amarjit Singh Bansal
Trustee



Tarvinder Singh Gill
Trustee



Karamjit Kaur Grewal
Trustee



Sukhraj Singh
Trustee

Message From Our Chief Executive

Waheguru Ji Ka Khalsa, Waheguru Ji Ki Fateh

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This last year has seen us all face many challenges as the Covid pandemic left its footprint across the globe, whether in the personal losses people have faced of loved ones or the loss of income which sustained family life. As the CEO I have endeavoured to ensure all our global chapters have been working to support those in need at this time, both globally and locally. Often it is just a helping hand that is the most comforting in these dire circumstances and I am immensely proud of all our teams and volunteers who work tirelessly to be a beacon of hope to others. This is the ethos that runs through the core of Khalsa Aid and embodies the Sikh principle of 'Sarbat Da Bhalla'.

Our work throughout the second wave of Covid saw our teams reaching out to many communities who were in need, working with major airlines and medical suppliers to facilitate the delivery of resources on the ground, wherever a need was identified, be it oxygen concentrators, personal protection equipment or medical resources to hospitals across India, Trinidad & Tobago, Nepal and Vietnam.

Meanwhile our work of supporting refugees and internally displaced communities across many countries facing conflict continues, from providing comfort in the form of a hot meal or providing emergency relief items, we endeavour to support all individuals in their hour of need. Our Langar Aid projects have fed many thousands across the world, and we are honoured to be in a position to take the Guru's Langar and message of humility and humanity outside of the confines of four walls. I thank all those who have supported our work and enabled our projects to grow from strength to strength.

Our work across India also continues to grow, and the past year saw us being an integral part of the farmers'

protest, the world's longest and largest protest against draconian laws which would have potentially seen many farming communities taken over by large corporate firms, to the detriment of the communities and farmers. In India, the Northern state of Punjab currently faces many challenges and our focus remains on the betterment of those in need in Punjab with our monthly project expenditure being the largest in this state, from medical support to education for underprivileged students we continue to strengthen and develop our programmes further.

Khalsa Aid International today is a globally recognised aid organisation with partners in various Rotary clubs, Lions clubs and hundreds of grassroots NGOs who also work for the betterment of underprivileged or disaster-stricken people. Moving forward my focus remains steadfast on improving and strengthening governance processes for the organisation in the United Kingdom and across our global chapters. Transparency in operating procedures is of the utmost importance to me personally as the organisation is funded entirely by the public and our supporters hail from all communities and backgrounds. I am actively seeking to engage individuals who have an established and proven record of best practice in governance to oversee the organisation's processes.

I have witnessed this organisation grow from a simple idea to a truly international NGO. I am eternally grateful to the Sikh community who have enabled this simple idea to flourish to where we are today, through their unwavering support and love. We will continue to grow and expand our international chapters over the coming year.



Ravinder Singh Sidhu
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 lifelong 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



766,000+
Number of People Supported



2,700+
Lives saved with blood donations



300+
Medical Cases Funded



7+
Water pumps installed



328,500+
Hot Meals/Food Packs Served



18+
Active Global Projects Around the Globe



3,000+
Trees planted



32,000+
PPE Kits Distributed



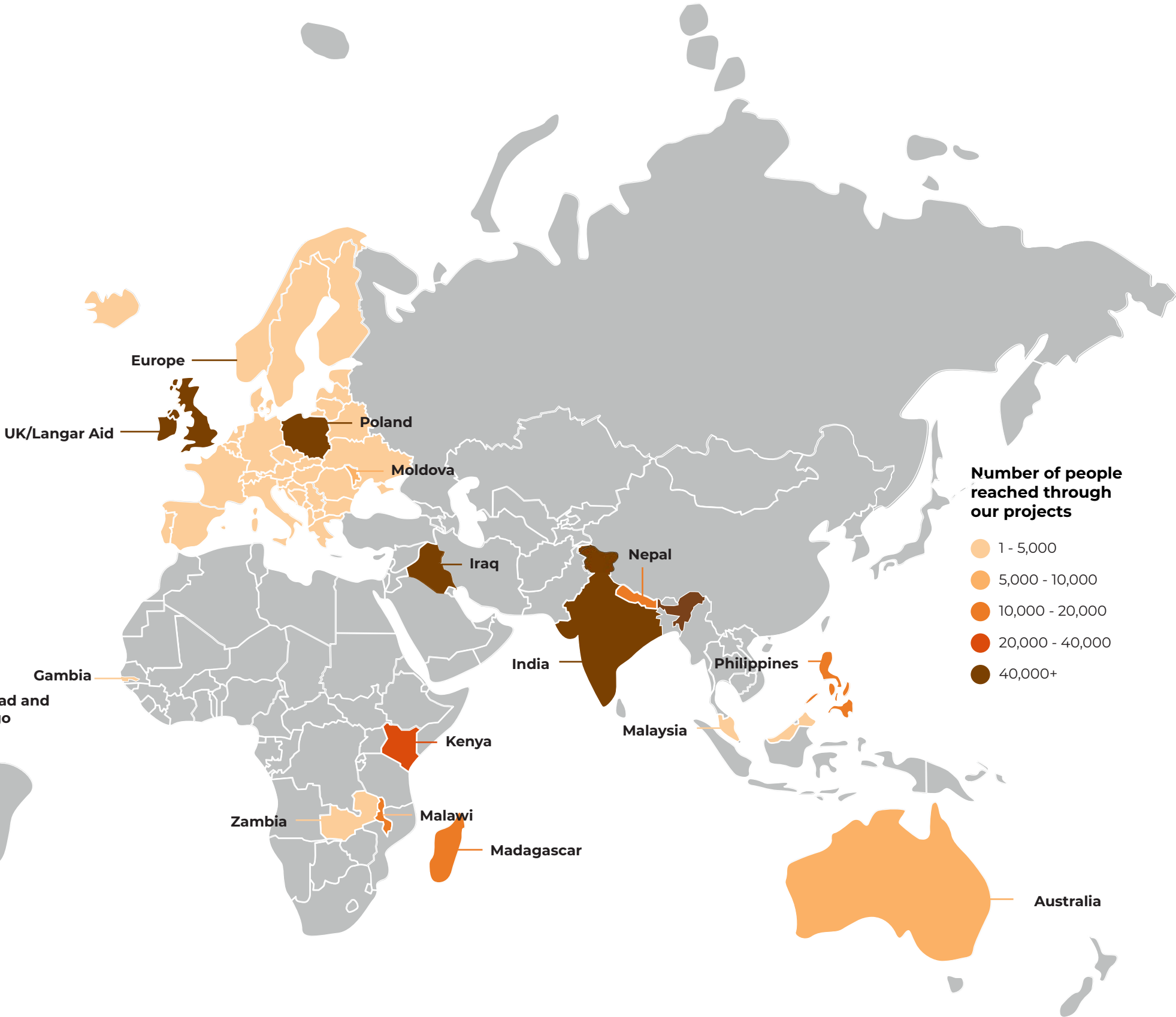
100+
Homes Rebuilt

Our Work Around the Globe

In **2021/22** we have reached an estimated **766,000+** people across the globe.

Country	Estimated no. of people reached via our programmes*
Australia	5,300
Europe	2,200
Gambia	1,000
India	349,600
Iraq	60,200
Kenya	32,500
Madagascar	15,000
Malawi	17,500
Malaysia	100
Moldova	7,000
Nepal	10,000
Philippines	16,000
Poland	70,400
Trinidad and Tobago	47,600
UK/Langar Aid	130,200
Zambia	1,800

*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 our website and social media.

Khalsa Aid International is committed to sustainable development across all of its programmes. Where possible, each of our projects aligns to one or more of the UN's 17 Sustainable Development Goals (SDG's).

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.

In Focus

Global Covid Relief

SDG 3 - Good Health and Well-being

At the start of the year many parts of the world were suffering with the impact of a devastating second wave of the Covid-19 virus. The medical infrastructure of many developing countries was placed under unbelievable pressure to try and cope with the number of infections.

Khalsa Aid International is very proud to have partnered with two major airlines in order to deliver critical medical supplies to hospitals across the world. Hundreds of oxygen concentrators, and thousands of items of surplus PPE were sourced and delivered directly to hospitals in India, Trinidad & Tobago, Nepal and Vietnam.

In other parts of world, Khalsa Aid International delivered thousands of large food parcels on a fortnightly basis to families and international students in Kenya, Zambia, Cyprus, Nepal, Malawi, Russia and Ukraine to help them cope with the impact of the pandemic.

India

The second Covid wave had a particularly horrific impact in India with daily infections at one point at around 300,000 people. In tragic circumstances, oxygen supplies in Delhi became scarce and people were being left to die without dignity, either on the way to hospital or in long queues waiting for treatment. Sadly, many individuals who had passed away due to Covid-19 were being cremated on public roads and spaces due to funeral facilities becoming overwhelmed or the financial constraints of families.

Khalsa Aid International launched an appeal in April 2021 to assist India with the impact of Covid-19. We are indebted to our donors and partners who were able to donate the following quantity of essential items worth £190,493.70:



Area	Quantity	Financial Value (£)
Concentrator Masks	36	72.00
Concentrator Tubes	60	120.00
Face Masks	243,069	72,920.70
Face Visor/Shield	1,400	1,400.00
Hand Sanitisers	3,408	3,408.00
Other breathing apparatus	64	1,609.00
Oxygen Concentrators	442	110,500.00
Pulse Oximeter	116	464.00

We partnered with Virgin Atlantic and British Airways to air freight these donations directly to India where volunteers from Khalsa Aid India were able to distribute these supplies on the ground to hospitals and medical centres in desperate need.

We also express our sincere gratitude to the significant monetary donations Khalsa Aid International received to assist with our Covid relief work in India, specifically from J.K. Rowling and KBF Canada.



As well as the above supplies, Khalsa Aid International spent over £850,000 on the following critical supplies to help to save people's lives:

- 2 PSA plants
- 1,000 oxygen cylinders of 50 litres each
- 1,000 oxygen flow meters
- 1,800 oximeters
- 500 infusion pumps
- Various PPE and emergency medical supplies

The second Covid wave had dire consequences across India, and we have the utmost gratitude to our volunteers on the ground from Khalsa Aid India who risked their lives to help provide others with emergency medical equipment and supply the resources to give those that sadly passed away, dignity in their last rites.

During Covid Khalsa Aid International distributed ration kits to needy Sikligar families and children spread all over Maharashtra and MP and in farflung areas in association with the Gurmat Prachar Charitable Trust.

Covid also affected the education of the Underserved children living in slum areas in Maharashtra. Many of them have not been able to pay the fees of last year. There were 130 students of classes 1st to 10th and 60 college-going students whose fees were funded by Khalsa Aid International in association with DBM India.

To date, Khalsa Aid India continues to provide medical aid to individuals who suffer from long term Covid related illnesses.

"We were overwhelmed by our supporters who, whilst still being subject to domestic lockdown restrictions, were able to donate hundreds of oxygen concentrators and PPE that helped to save lives around the world. It is a great credit that major airlines wanted to partner with Khalsa Aid to deliver these emergency supplies to India and elsewhere at the height of the second wave. This whole operation proved that anything is possible, even in the most dire of circumstances, when people come together for a common goal."



Gurpreet Singh
Programmes Manager, UK

In Focus

Langar Aid

SDG 2 – Zero Hunger

SDG 10 – Reduce Inequalities



Langar Aid is one of Khalsa Aid's UK outreach programmes, 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 community initiatives, 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 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 blue chip companies, local businesses, restaurants and major supermarkets.



Covid-19 response continued

The aftermath of the pandemic brought severe financial difficulties to many individuals and families. Langar Aid continued to offer their support of providing 10 days emergency food parcels containing nonperishable essential food items. We worked collaboratively alongside the local council, schools, mutual aid groups and like-minded agencies who were able to refer clients to receive food parcels. These food parcels were delivered to families, individuals, the elderly who were either self-isolating, on furlough, unemployed or financially struggling. Langar Aid also continued evening feeds seven days a week, along with running two morning shifts which were dedicated to food deliveries to schools across the West Midlands.

Food Parcels

Langar Aid have created strong relationships with over twenty schools in the West Midlands, providing food parcels for vulnerable and financially struggling families. Food parcels along with fresh fruit and vegetables are delivered on a fortnightly basis. This system provides a safe space for parents to collect much needed food items whilst reducing the perceived stigma attached to attending a food bank. Langar Aid also works with local family hubs and community groups to ensure all possible beneficiaries can be identified and food parcels can be delivered on request.



Supporting Afghan Refugees

In August 2021, due to the allied withdrawal from Afghanistan, there were a significant number of Afghan refugees migrating into the UK. During this period, Langar Aid were contacted by the Solihull Council to provide emergency lunch bags for refugees who were stranded at Birmingham Airport. The team were able to respond to the emergency at a fast pace and provided 3,000 sandwiches and lunch bags across three days. The team continue to provide food parcels for refugees migrating into Coventry, in partnership with the Coventry City Council resettlement team. Langar Aid were praised by local radios and newspapers for their rapid response to this emergency, and were also invited to the Pitting Operation Thank You Event held by Birmingham Airport, regarding the food support provided to the Afghan Refugees.

Working closely with local Schools

With Covid restrictions slowly being lifted, Langar Aid restarted their workshops with various primary and secondary schools in Coventry. The team were invited to schools to give interactive presentations about the concept of Langar, Seva and how young people can support their local community. Many students then volunteered Langar Aid House to help prepare food for evening meals which gave them a great sense of belonging and fosters a community spirit.

Emergency Response – Supporting West Midlands Police

Langar Aid responded to a request by the local police to provide hot food and refreshments to residents affected by a standoff with an armed resident in January 2022. Langar Aid set up a pop-up kitchen in a nearby area where local residents, the police and emergency services were able to stop for a hot meal during the tense situation. Over the course of three days, in total the team delivered hot meals to over 50 police officers each night at four different cordoned areas in Earlsdon, Coventry.



Recognition and Awards

Across the year, Langar Aid were recognised by various local newspapers/radio stations such as the Coventry Telegraph, Coventry Observer and BBC Coventry and Warwickshire radio for their continuous aid assistance. The team were also nominated by the Coventry Police Partnership and Whitley Academy (a school Langar Aid supports with a breakfast club and food parcels) for the BBC CWR Christmas Star. Khalsa Aid are honoured that Langar Aid was also awarded the West Midlands Police Outstanding Community Citizen Award in April 2021.

From 1st April 2021 – 31 March 2022 Langar Aid have served over 130,000 food parcels and hot meals.

"I would like to thank the Langar Aid team for taking their time out to help families like myself. We have really struggled since my husband was laid off from work. I am really worried what the future will hold with the cost of living going up. Without these food parcels we don't know what we would do. Thank you!"

Parent of a local school where Langar Aid delivers food parcels.

In Focus

Iraq

SDG 2 - Zero Hunger

SDG 3 - Good Health and Well-being

SDG 5 - Gender Equality

SDG 10 - Reduce Inequalities

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 provides support to the Assyrian and Yazidi IDPs in the city of Erbil and district of Duhok and now has also expanded to Naynawa.

As part of Khalsa Aid International's long-term commitment to the region and displaced communities within Iraq, two full time aid assistants have been employed in the current year to assist our full time aid coordinator in order to oversee the humanitarian projects on a day-to-day basis, alongside identifying and gaining a better understanding of community needs.

This year despite the severe impact from the Covid-19 pandemic and the ongoing instability in the region, Khalsa Aid were still able to build on their established programmes in Iraq to provide aid to 21,082 IDPs and 32,107 refugees.

IDP Camps

Khalsa Aid International continued to support a number of IDP camps across different districts and on the borders of Iraq with hot meals and vital supplies

- Sharya camp (Duhok) - following a devastating fire which destroyed 400 tents forcing hundreds of families to relocate, Khalsa Aid provided hot meals for over 16,200 beneficiaries.
- Akre castle – food packs have been provided for 3,600 beneficiaries.
- Symalka – Faysh Khabur border (Iraq – Syria border) - More than 2,000 people migrated to the Kurdistan region following insecurity in Syria. Khalsa Aid served more than 10,000 meals to families crossing the border.
- Bardarash camp (Iraq- Syria border) - Syrian refugees had been transported to a new camp but had no cooking facilities. Khalsa Aid provided support for 17 days by serving more than 15,000 meals until adequate cooking facilities were put in place.



Khalsa Aid Clinic

The Akre Camp houses over 1,000 Syrian refugees (around 245 families) and unfortunately the medical clinic within the camp was coming under pressure due to its small size and damage to parts of the building from heavy rains.

Khalsa Aid's Iraq team was invited to the camp to assess the requirements of the residents and building work has now begun to construct a new Khalsa Aid health clinic to cater for the camp's increasing medical needs.

Eid & Children's' activities

Following attacks by ISIS in the past, Mosul (northern Iraq) has been left with hundreds of orphaned children who need psychological and financial assistance. There is limited opportunity for these children to enjoy activities or celebrate any events so Khalsa Aid organised an Eid shopping event.

350 orphaned children were transported on buses from their camps to the town to pick out any clothes of their choice as Eid gifts. This celebration spread joy throughout the camps and helped to make this year's Eid memorable for the children.

For Children's International Day, Khalsa Aid organised a day of activities for 22 children from the Khanke village who had fled from ISIS. These children were able to enjoy painting, arts and crafts and this was another way of our team helping to boost the morale of those living in the IDP camps.



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.

The Yezidi women have suffered acute horrors at the hands of ISIS and as part of Project Dignity, this year Khalsa Aid helped to organise and fund ten Yezidi women activists to attend an English course at AUK University of Duhok. This is a three month course that will aim to improve their communication skills in English to increase their opportunities in the future.

Other relief projects

- Back to School – the Akre camp houses a majority of Syrian refugees with many young children unable to access a proper education. Khalsa Aid created and distributed 600 stationary kits to help the children in this camp start their education journey.
- Water tanks – Families that have fled ISIS were not able to afford proper water storage facilities and as a result were drinking contaminated water. Khalsa Aid provided antirusting plastic tanks for 20 families that that have provided clean water to more than 150 individuals.
- Iraq floods December 2021 – heavy rainfall flooded thousands of homes of Erbil's five largest neighbourhoods. Khalsa Aid International worked with the government to provide relief and distributed 7,000 blankets and 4,000 mattresses to assist those that could not go back to their homes.

In Focus

Ukraine War

SDG 16 - Peace Justice and Strong Institution

SDG 17 - Partnership for the Goals

Since the start of 2022, tensions were rising across Eastern Europe and unfortunately on the 24th February Ukraine deteriorated into a war zone following an invasion from Russia. Khalsa Aid International had been closely monitoring the increased hostilities and within 24 - 48 hours of war breaking out, we had representatives on the ground assisting at borders in five surrounding countries: Poland, Slovakia, Hungary, Moldova and Romania.

The focus of our emergency response was to assist the tens of thousands of people who had fled Ukraine via the borders of any neighbouring countries. Poland saw the highest number of refugees and at the Medyka/Shehyni border to Ukraine, we established a mobile outdoor kitchen to provide hundreds of hot meals every day to those crossing into Poland. This kitchen ran continuously for four weeks, and was a source of food, warmth and welcome for the refugees. In Moldova, langar (hot meals) stalls were set up at the Palanca border with meals being served every day for over a month with the assistance of local volunteers.

One of the key issues that emerged very early on was the evacuation requirements of international students who were stuck in Ukraine. Unfortunately, our team received multiple reports that Indian students could not easily access transportation trains out of Ukraine or were facing difficulties passing through the borders. Our volunteers on the ground organised transportation buses and identified temporary accommodation for Indian students who managed to cross the border to ensure they were safe. One example included our volunteer in Moldova organising and funding a safe route for a family with a 20 day old baby from the Ukraine border all the way to Romania and eventually to an airport with a plane back to India waiting. There were many similar examples of Khalsa Aid taking calls from concerned friends and family members about their loved ones in Ukraine that we were able to locate, provide vital travel logistic information to and support once they had successfully crossed the border.



In Moldova, Khalsa Aid International entered a partnership with the grassroots organisation Moldova for Peace to provide nearly a thousand food packs every week to Moldovan families who were housing Ukrainian families. Food and hygiene packs were also provided on a regular basis to a number of refugee camps in Moldova, that housed hundreds of people including many young children but unfortunately had limited food and hygiene supplies.

Between February and April 2022, our volunteers continued to travel from all over the world to assist with our emergency relief efforts. Post April 2022 our aid continued to expand, including medical supplies for internally displaced people across Ukraine's neighbouring countries.



Other Projects

Australia Emergency Relief
SDG 2 - Zero Hunger

Australia was struck by a number of severe floods in the year and our Khalsa Aid Australia team provided vital support to residents in the areas of Lismore and Oxley Island. This included distributing 200 first aid kits, cleaning kits and hygiene bags to families affected by the flooding, as well as distributing a range of food items and helping to arrange temporary transportation for residents.

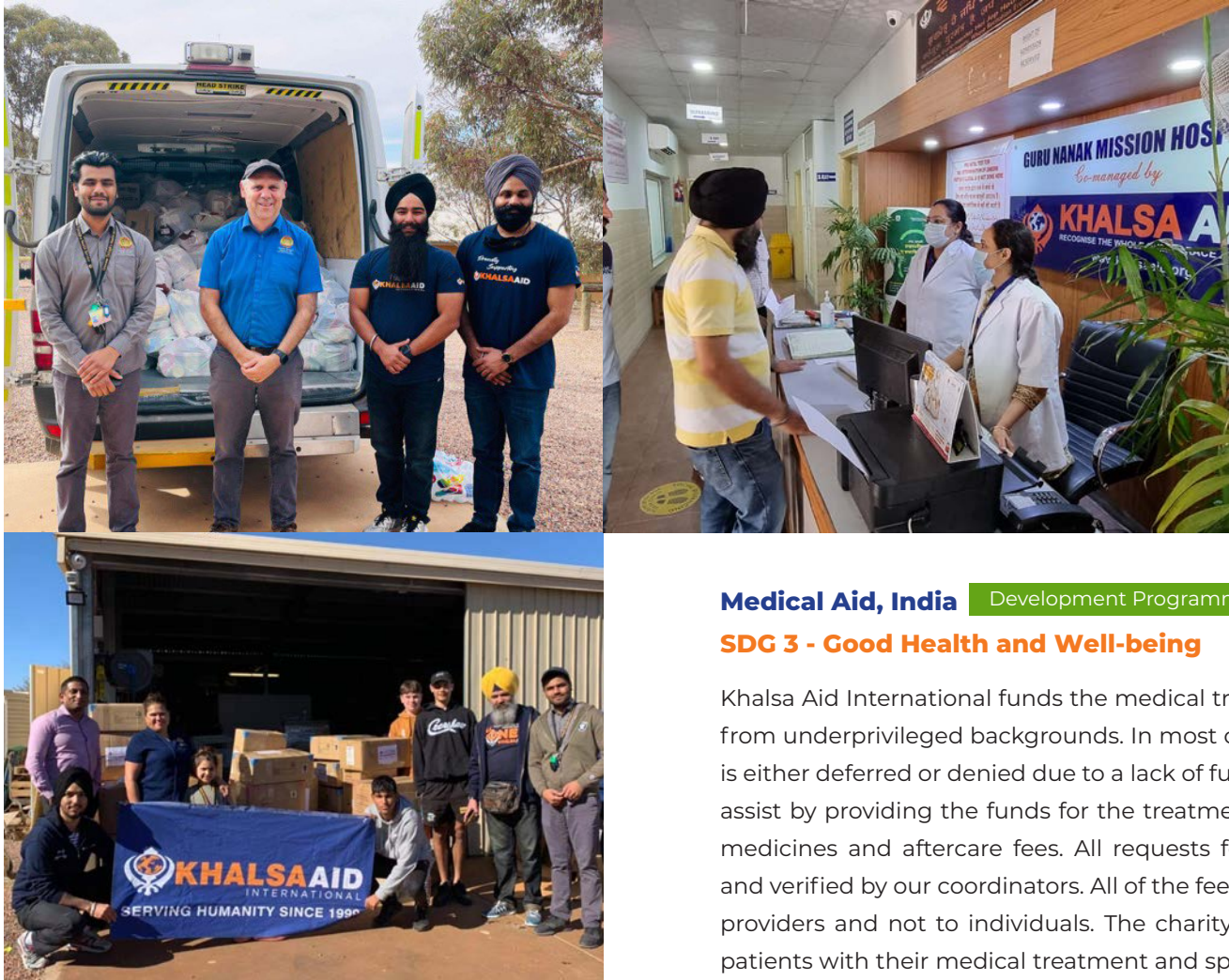
The lockdown restrictions in Australia continued throughout June – August 2021 which meant access to food was still a challenge for certain groups of people. In Sydney, our team provided sleeping bags, clothing, hygiene items and served hot meals to the homeless community. In Perth, our volunteers cooked vegetarian breakfast for around 80 people at the Ronald McDonald House Charity. In Adelaide, hot meals were served to the homeless community, and in Melbourne large quantities of long life milk and dry pasta were distributed. These distributions were additional to the fresh food parcels our team provide to five food pantries across New South Wales and Victoria every few weeks.



Australia Development Programme
SDG 3 - Good Health and Well-being
SDG 10 - Reduce Inequality

Khalsa Aid Australia continued to build on the strength of their partnership with the 'Lifeblood Teams' (Australian Red Cross blood donation group), by organising large scale blood donation drives. As of April 2021, due to the volunteers at our donation drives Khalsa Aid Australia are humbled that more than 3,000 lives have been saved.

This year our team have also started to provide support to the Aboriginal communities of Australia. These communities have often been overlooked from wider society programmes and as a result suffer from a disproportionate level of poverty and low income. Our team distributed over 3.5 tonnes of non-perishable food items and packs, warm clothing and camping gear. Our aim is to establish a longer term developmental programme to serve this community.



Medical Aid, India Development Programme
SDG 3 - Good Health and Well-being

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 assist by providing the funds for the treatment, from hospital charges to medicines and aftercare fees. All requests for medical aid are assessed and verified by our coordinators. All of the fees are paid directly to the care providers and not to individuals. The charity has helped more than 300 patients with their medical treatment and spent over £490,000 in the last financial year. The majority of patients were located in Punjab whilst the others were from different parts of India.



Khalsa Aid India is comanaging 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 catered to the needs of approximately 55,000 patients this year.



Sikligar Sikhs, India Development Programme
SDG 1 - No Poverty
SDG 4 - Quality Education
SDG 10 - Reduce Inequalities

Sikligar Sikhs were 'loharis' (ironsmiths) who once specialised in the craft of making weapons. The term 'Sikligar' was bestowed upon this community by Guru Gobind Singh (10th Sikh Guru). What the world knows as Damascus Steel, used in making some of the world's finest swords, was manufactured by Sikligars and shipped globally.

Due to the advancements in technology and education, the Sikligar Sikhs are an almost forgotten community in India. They are suffering with low literacy rates and unable to afford medical care which has kept them in a cycle of poverty. This year Khalsa Aid International developed a focused programme to assist this community with access to education, health and employment skills.

Food packages, enrolment for children into schools and financial assistance are already ongoing with plans to expand our support much wider going forwards.



Focus Punjab

Development Programme

SDG 1 - No Poverty

SDG 4 - Quality Education

SDG 10 - Reduce Inequalities

This project has been extended to those families that have been adversely affected by the conflicts in Punjab during the 1980s. Khalsa Aid International and Khalsa Aid India jointly work on the identification and assessment of the affected families. This work is time consuming and challenging as many 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 that will enable greater consistency and transparency whilst we continue this project.

The Focus Punjab programme also sponsors children from underprivileged backgrounds to enroll them into schools, as well as religious education classes. There are currently two schools running successfully; the results of regular educational assessments carried out in the school are very encouraging and are on a par with, 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.



In the current year, a focused initiative has been started in the village of Kot Dharmu (Mansa district). This village has a high number of widows as a result of farming debts. Khalsa Aid International has implemented a development programme to assist these families by:

- Rebuilding 23 new houses
- Carrying out repairs to 27 houses
- Providing 23 families with dairy farming livestock & equipment
- Enrolling individuals from 22 families with skills-based training to become self-sufficient (e.g. sewing)

Khalsa Aid International will continue their work in Kot Dharmu and roll out similar models of support to other villages across Punjab.



Biodiversity, India (Development Programme)

SDG 15 - Life on Land

This was a new project launched in the year aiming to increase biodiversity across Punjab. Due to agriculture intensification and monoculture of crops such as rice and wheat, the natural biodiversity of Punjab is significantly declining. The project aims to create mini forests across the state by planting Punjabi native, endangered, fruit and medicinal tree species. This will greatly impact the region's soil quality and maintain ecosystem services such as climate regulation, pollination, and soil and water conservation.

So far, our team has planted eight acres of tree thickets consisting of over 50 species of native trees that have been historically disappearing from the region. This will be a project that Khalsa Aid International will continue to expand in the future.



Kenya

Khalsa Aid 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).

Drought and Famine, Kenya

Emergency Relief

SDG 2 - Zero Hunger

SDG 3 - Good Health and Well-being

The impact of the drought in Kenya became so severe that in September 2021, the Kenyan Government declared a national emergency, as nearly three million people were suffering from food insecurity. Khalsa Aid worked with the RYA and local partners such as the Kenyan Red Cross to organise a large scale food distribution programme to those families who were most affected by the drought.

Each vulnerable family received food parcels containing rice, maize meal, milk, salt, sugar, beans, green grams, cooking oil and soap. In total, Khalsa Aid served food parcels to around 2,500 families, benefitting approximately 12,500 individuals. There is a second phase of food distribution planned to continue to support the most vulnerable families during this emergency.



Madagascar Emergency Relief

Madagascar is experiencing their worst drought in over 40 years, with more than one million people struggling to have enough to eat. 91% of the population already live below the poverty line and the current drought has been described as an 'extreme crisis' by the UN.

Having had no previous presence in Madagascar, Khalsa Aid International connected virtually with a local food bank, Banque Alimentaire de Madagascar, and in December 2021 volunteers were sent from the UK to operate a food distribution programme in the Southern Region of the country where food insecurity has been the most severe. Since then, Banque Alimentaire de Madagascar has conducted several more distributions on Khalsa Aid International.

Across three phases of distribution, Khalsa Aid have provided food relief to approximately 15,000 people (3,000 households). Each food parcel contained large quantities of grains, pulses, beans, root vegetables, sugar, oil and salt which could last each household two weeks.

In February 2022, Cyclone Batsirai devastated Madagascar leaving more than 91,000 with destroyed or damaged homes. This has added to the woes of local people and by the financial year end Khalsa Aid International had plans in place for volunteers to be sent out in May 2022 to assist with rebuilding homes for the local population.

Malawi Emergency Relief

Cyclone Ana significantly damaged Malawi's infrastructure, affecting close to 414,000 people and displacing approximately 76,000 people. Many districts did not have access to food and power cuts left people without drinking water and electricity. Khalsa Aid distributed 1,100 food and warmth packs to victims who had been displaced from their homes. Each pack provided sustenance for three weeks and benefitted approximately 5,000 local residents.



Nepal Emergency Relief

Severe monsoons resulted in a significant number of landslides in Nepal that left thousands of people homeless and without access to basic necessities. This had a crippling effect on Nepal as the country was already struggling to deal with the number of hospitalisations as a result of Covid-19.

There are very few international NGO's operating in Nepal but due to Khalsa Aid International's continuous communications with the Nepalese government, they were permitted to enter and provide aid (one of the only international NGO's to provide aid in Nepal this year). The team's focus was to assist the most isolated and vulnerable communities, such as the 'Dalits', who were in a desperate state (some were eating only boiled leaves to survive).

Khalsa Aid's team had to be innovative to find ways to enter areas that had been cut off from larger transport infrastructure and this included using wood to build temporary bridges, riding donkeys, and travelling via a governmental helicopter to deliver aid.

In total, over 2,180 food parcels and 365 medical packs were distributed across eleven remote districts in Nepal. Khalsa Aid also assisted Nepalese hospitals to treat patients with Covid-19 by supplying 90 Oximeters and 39 oxygen concentrators. This aid is estimated to have benefitted approximately 10,000 local residents.



Pad the Path Development Programme

SDG 3 - Good Health and Well-being
SDG 4 - Quality Education
SDG 5 - Gender Equality

Our unique 'Pad the Path' programme, established in 2019, aims to establish a sustainable approach towards ending period poverty. The programme is implemented in sub-Saharan Africa and works alongside grassroots organisations to encourage female empowerment, the betterment of female menstrual health, and environmental sustainability. Aid delivery for this programme has three components that consists of a menstrual health and hygiene workshop, an educational booklet, and a sustainable menstrual hygiene management kit.

In the current year, Khalsa Aid International built on this successful initiative by rolling out the project to new districts in Malawi and Zambia. 400 school girls and more than 50 female teachers took part in our workshop, led by a local health professional, and our volunteers and they were given locally sourced and manufactured washable sanitary pads to reform their experience of menstruation entirely.



Philippines Emergency Relief

In December 2021, Typhoon Rai (Super Typhoon Odette) had a catastrophic impact on many provinces across the Philippines with torrential rains, extreme winds and landslides destroying the country's infrastructure. Thousands of homes were completely destroyed, displacing people into rescue camps or other evacuation centers.

Khalsa Aid concentrated its efforts in the Cebu and Palawan regions including areas where rescue camps were difficult to access due to the hilly terrain. The team provided flood relief to help people to access the nearest rescue camps and also distributed a total of over 2,800 food packs, 2,600 essential hygiene packs and 1,600 solar flood lights. Emergency aid was provided to approximately 4,000 families who were affected by the typhoon.



Trinidad & Tobago Emergency Relief

SDG 3 - Good Health and Well-being

Khalsa Aid International started work for the first time in Trinidad & Tobago by assisting local hospitals to deal with patients suffering from the Covid-19 pandemic. From July 2021, Khalsa Aid International provided ten ventilators, a hundred oxygenators and a significant volume of gloves, gowns and sanitizer directly to two hospitals to assist in their treatment of patients.

Water4Africa Development Programme

SDG 6 - Clean Water and Sanitation

Water4Africa is our long term development programme aimed at achieving water security within the African continent. Water scarcity continues to be a problem for African countries with severe droughts amplifying the problem. Khalsa Aid International focuses on installing solar-powered and hand powered water pumps for local villages, schools and livestock. To date we have installed over 40 water pumps across Kenya, Zambia, The Gambia and Malawi, with seven being installed just this year alone.

Water4Africa, Kenya

The installation of our second water borehole in Kenya, which was started in the previous year, has now been completed in the Turkana Central region. This borehole will provide clean water to approximately 20,000 local individuals as well as local livestock. In addition, our team has begun construction for two further boreholes in the regions of Narok and Masai Mara.

Water4Africa, Zambia

Khalsa Aid continued working on providing access to clean water in Zambia by installing a new solar-powered water pump in a school in the village Kapila. This water pump will provide clean water to over 1,800 students, teachers, and other local residents. To date, Khalsa Aid has installed six clean water systems across Zambia.



Water4Africa, The Gambia

This year Khalsa Aid expanded its Water4Africa project into The Gambia by installing two new solar-powered water pumps in the villages of Jakin and Kabakorr. Together, these two pumps provide access to clean water for approximately 1,000 local residents as well as local livestock.

Water4Africa, Malawi

In Malawi, our team installed two new hand water pumps in the Thyolo district and a solar panelled water pump in Ereck village. These three pumps in total benefit around 12,000 local villagers and local livestock. To date, Khalsa Aid has installed in total 30 water systems across Malawi.

Winter Aid UK Emergency Relief

The cost of living crisis hit low income households in the winter particularly hard, especially the elderly and those with young children. There were a large number of households that were struggling to pay for basic necessities such as food, fuel, gas and electricity.

Khalsa Aid International worked with Slough Borough Council to identify the worst affected beneficiaries and then began hand delivering food parcels to these households every weekend during the winter. Alongside the food donations, Khalsa Aid also provided some assistance with the gas, electricity and fuel bills for those most vulnerable households. In total, the team's winter aid relief assisted over 160 individuals (approximately 62 families).



Partnerships

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.

1. World Food Programme - £543,000

A partnership between WFP and Khalsa Aid International will deliver vitally needed support to Yemen and to refugees who have fled from Ethiopia's Tigray region to Sudan. In Yemen, Khalsa Aid International's contribution will go towards WFP's Healthy Kitchens programme, supporting collective kitchens that employ vulnerable members of the community – 80 per cent of whom are women – to prepare fresh, healthy meals for almost 10,000 school children. The meals are made with locally sourced ingredients and respect domestic food culture, while also providing local producers with regular business.

In Sudan, the partnership will facilitate essential nutrition assistance to refugees who have fled the Tigray crisis in neighbouring Ethiopia. This assistance will help protect and support tens of thousands of individuals, particularly children under five and pregnant and breastfeeding women who are at risk of suffering from malnutrition.

2. International Rescue Committee - £175,000

Khalsa Aid International and the International Rescue Committee (IRC) have launched a new partnership to support refugees with vital integration services in the UK. This partnership will build on the IRC's pre-existing RISE programme (Refugee Integration in Southeast England) which started earlier this year. There is a desperate need for employment sup-port for refugees in the UK and the cultural orientation and mentorship schemes run by RISE are a vital support system for both the refugees and their local communities.

3. The Felix Project - £52,000

Khalsa Aid International formed a partnership with The Felix Project to help fight hunger in London. The Felix Project is London's largest food redistribution charity, rescuing good food that cannot be sold, and delivering it directly to other charities and schools. Donations to date from Khalsa Aid International have been used to buy 56 tonnes of fruit and vegetables, equivalent to 135,275 meals for 256 charities and schools, serving people in need across 28 boroughs. With Khalsa Aid's UK outreach programme Langar Aid providing meals in the Midlands this partnership allows Khalsa Aid to also feed those in need in the South of the UK.

Risk management

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COVID-19 Pandemic

Our teams worked incredibly hard during the Covid-19 pandemic, delivering aid in line with the frequently changing local country guidance on restrictions. Our UK staff returned to the office full time as the lockdown restrictions eased.

Our systems allowed our team globally to continue operating and communicating successfully during the lockdown periods. We launched more focused donation drives aimed at assisting other countries with the impact of the pandemic, e.g. providing India with thousands of oxygen concentrators.

We are thankful to our dedicated and engaged donor base who continued to support our work during this period and were keen to get involved in virtual fundraising activities.

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 have adequate measures in place to keep our staff as safe as possible.

Structure, Governance and Management

Organisational structure

The charity has a minimum of four 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 coordinated 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 of 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 UK. 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 skill sets in areas that could be beneficial to the development of the organisation, and in the current year Karamjit Kaur Grewal and Sukhraj Singh have been added as trustees to strengthen the expertise of our Board.

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 UK 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 monthly meetings are held 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 Charity Commission.

Key Personnel

The Trustees delegate responsibility for operational management to the Chief Executive Officer, who leads a Senior Leadership team, together comprising an Operations Director, a Programmes Manager and project coordinators.

Mr R.S Sidhu remains CEO and is in full time employment with the charity with a salary of £45,000 per annum. Our Chief Technology Officer (CTO) has been employed 2.5 days a week to manage and ensure safety of the charity’s 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 Programmes Manager with support from UK and overseas project coordinators oversees and coordinates our humanitarian programmes (emergency relief and development programmes) and monitors key performance indicators (KPIs).

The number of support staff in the Taplow office has now increased to help assist with our growing operations.

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.



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's 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 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 of the charity 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;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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) Regulations 2008 and the provisions of the trust deed. 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 and the Companies Act 2006, was approved by the Board of Trust on **18/01/2023** and is signed on behalf of the board of trustees by:



Mr Jaswinder Singh Bahra
Trustee



Mrs Balvinder Kaur Sohal
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 2022 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 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 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 noncompliance 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>. This description forms part of our auditor's report.

Other matters

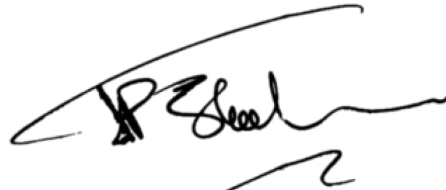
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK 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.

23 January 2023


John Sheehan BFP 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 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	3	5,877,317	1,459,742	7,337,059	5,006,333
Investments	4	51,105	-	51,105	16,451
Other income	5	-	-	-	17,215
Total income		5,928,422	1,459,742	7,388,164	5,039,999
Expenditure on:					
Raising funds	6	79,978	-	79,978	72,831
Charitable activities	7	2,846,287	1,102,883	3,949,170	1,589,399
Total resources expended		2,926,265	1,102,883	4,029,148	1,662,230
Net gains/(losses) on investments	10	8,399	-	8,399	-
Net movement in funds		3,010,556	356,859	3,367,415	3,377,769
Fund balances at 1 April 2021		11,087,010	679,085	11,766,095	8,388,328
Fund balances at 31 March 2022		14,097,566	1,035,944	15,133,510	11,766,097

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 2022

	Notes	2022 £		2021 £	
Fixed assets					
Tangible assets	11		682,057		640,748
Investments	12		2,971,496		-
			3,653,553		640,748
Current assets					
Debtors	14		30,783		256,036
Cash at bank and in hand			11,513,179		10,942,247
			11,543,962		11,198,283
Creditors: amounts falling due within one year	15		(64,005)		(72,934)
Net current assets			11,479,957		11,125,349
Total assets less current liabilities			15,133,510		11,766,097
Income funds					
Restricted funds			1,035,944		679,085
Unrestricted funds			14,097,566		11,087,012
			15,133,510		11,766,097

The financial statements were approved by the Trustees on 18/01/2023



Mr Jaswinder Singh Bahra
Trustee



Mrs Balvinder Kaur Sohal
Trustee

Statement of Cash Flows

Year ended 31 March 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	18	3,556,480		3,286,514	
Investing activities					
Purchase of tangible fixed assets		(73,556)		(45,550)	
Proceeds on disposal of tangible fixed assets		-		6,000	
Purchase of investments		(2,963,097)		-	
Investment income received		51,105		16,451	
Net cash used in investing activities		(2,985,548)		(23,099)	
Net cash used in financing activities		-		-	
Net increase in cash and cash equivalents		570,932		3,263,415	
Cash and cash equivalents at beginning of year		10,942,247		7,678,832	
Cash and cash equivalents at end of year		11,513,179		10,942,247	

Notes to the Financial Statements

Year ended 31 March 2022

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 SORP. 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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 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).

1.8 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.

1.9 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 assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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.

1.10 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.

1.11 Retirement benefits

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

1.12 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 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	5,877,317	1,418,542	7,295,859	4,840,473	165,860	5,006,333
Grants	-	41,200	41,200	-	-	-
	<u>5,877,317</u>	<u>1,459,742</u>	<u>7,337,059</u>	<u>4,840,473</u>	<u>165,860</u>	<u>5,006,333</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Income from listed investments	40,430	-
Interest receivable	10,675	16,451
	<u>51,105</u>	<u>16,451</u>

5 Other income

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Net gain on disposal of tangible fixed assets	-	715
Government grant income	-	16,500
	<u>-</u>	<u>17,215</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Advertising	6,257	12,484
Worldpay charges	58,023	58,601
Merchandise purchases	15,646	-
Support costs	52	1,746
	<u>79,978</u>	<u>72,831</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 March 2022

7 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	313,058	264,187
Charitable expenditure	3,636,112	1,325,212
	<u>3,949,170</u>	<u>1,589,399</u>
	<u>3,949,170</u>	<u>1,589,399</u>
Analysis by fund		
Unrestricted funds	2,846,287	1,482,178
Restricted funds	1,102,883	107,221
	<u>3,949,170</u>	<u>1,589,399</u>

Expenditure on charitable activities by fund type 2022

	Unrestricted Funds	Restricted Funds
Australia	43,400	-
Europe	1,342	-
Gambia	23,983	-
Hungry	697	-
India	845,691	1,008,935
Iraq	169,011	-
Kenya	50,676	-
Madagascar	25,621	-
Malawi	50,797	-
Malaysia	698	-
Moldova	27,840	-
Nepal	88,583	-
Pakistan	5,756	-
Philippines	29,070	-
Poland	15,015	-
Romania	3,603	-
Russia	1,100	-
Slovakia	638	-
Trinidad and Tobago	47,732	-
UK/Langer Aid	831,462	93,948
Vietnam	2,018	-
Zambia	22,960	-
Governance and support costs	558,594	-
	<u>2,846,287</u>	<u>1,102,883</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 March 2022

7 Charitable activities

(Continued)

Expenditure on charitable activities by fund type 2021

	Unrestricted Funds	Restricted Funds
Australia	29,637	-
Cyprus	16,697	-
Gambia	21,960	-
Haiti	794	-
India	375,364	48,838
Iraq	265,752	-
Kenya	39,020	-
Lebanon	3,786	-
Malawi	19,375	-
Peru	855	-
Russia	10,332	-
UK/Langer Aid	149,701	58,383
Ukraine	3,015	-
Yemen	7,752	-
Zambia	5,782	-
Governance and support costs	532,356	-
	<u>1,482,178</u>	<u>107,221</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 17.

During the year, Ravi Singh, the CEO who is the family member of a Trustee, received £46,163 (2021: £40,127) in remuneration for their services.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	10	9
	<u>10</u>	<u>9</u>
Employment costs	2022 £	2021 £
Wages and salaries	286,017	242,599
Social security costs	23,382	17,531
Other pension costs	3,659	4,057
	<u>313,058</u>	<u>264,187</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 March 2022

9 Employees (Continued)

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

10 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Revaluation of investments	(8,346)	-
Gain/(loss) on sale of investments	16,745	-
	<u>8,399</u>	<u>-</u>

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2021	570,000	37,742	46,773	20,420	674,935
Additions	-	16,599	4,457	52,500	73,556
At 31 March 2022	<u>570,000</u>	<u>54,341</u>	<u>51,230</u>	<u>72,920</u>	<u>748,491</u>
Depreciation and impairment					
At 1 April 2021	-	8,311	11,359	14,517	34,187
Depreciation charged in the year	-	10,555	10,383	11,309	32,247
At 31 March 2022	<u>-</u>	<u>18,866</u>	<u>21,742</u>	<u>25,826</u>	<u>66,434</u>
Carrying amount					
At 31 March 2022	<u>570,000</u>	<u>35,475</u>	<u>29,488</u>	<u>47,094</u>	<u>682,057</u>
At 31 March 2021	<u>570,000</u>	<u>29,431</u>	<u>35,414</u>	<u>5,903</u>	<u>640,748</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 March 2022

12 Fixed asset investments

	Listed investments	Cash	Total
	£	£	£
Cost or valuation			
At 1 April 2021	-	-	-
Initial Investment	2,226,824	773,276	3,000,100
Additions	157,329	-	157,329
Valuation changes	(12,404)	-	(12,404)
Reinvested	710,578	(710,578)	-
Disposals	(110,831)	-	(110,831)
At 31 March 2022	<u>2,971,496</u>	<u>62,698</u>	<u>3,034,194</u>
Carrying amount			
At 31 March 2022	<u>2,971,496</u>	<u>62,698</u>	<u>3,034,194</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>

During the course of the year, the charity set up an investment portfolio with Rathbones.

13 Financial instruments	2022	2021
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	<u>2,971,496</u>	<u>-</u>

14 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	24,085	256,036
Prepayments and accrued income	6,698	-
	<u>30,783</u>	<u>256,036</u>

15 Creditors: amounts falling due within one year	2022	2021
	£	£
Other taxation and social security	1,023	-
Trade creditors	24,364	50,116
Other creditors	22,964	12,192
Accruals and deferred income	15,654	10,626
	<u>64,005</u>	<u>72,934</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 March 2022

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Fund balances at 31 March 2022 are represented by:				
Tangible assets	682,057	-	682,057	640,748
Investments	2,971,496	-	2,971,496	-
Current assets/(liabilities)	10,444,013	1,035,944	11,479,957	11,125,349
	<u>14,097,566</u>	<u>1,035,944</u>	<u>15,133,510</u>	<u>11,766,097</u>

17 Related party transactions

Transactions with related parties

During the year the charity entered into the following types of transactions with trustees and related parties.

	Number of trustees		Amount	
	2022	2021	2022	2021
	£	£	£	£
Cash floats provided to facilitate expenditure in non-UK projects	2	-	17,351	-
Salary paid to a relative of a trustee for warehouse work	1	-	3,496	-
Reimbursement of small expenses	4	5	458	2,602
	<u>-</u>	<u>-</u>	<u>21,305</u>	<u>2,602</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Year ended 31 March 2022

18 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	3,367,415	3,377,769
Adjustments for:		
Investment income recognised in statement of financial activities	(51,105)	(16,451)
Gain on disposal of tangible fixed assets	-	(715)
Gain on disposal of investments	(16,745)	-
Fair value gains and losses on investments	8,346	-
Depreciation and impairment of tangible fixed assets	32,247	18,860
Movements in working capital:		
Decrease/(increase) in debtors	225,251	(153,694)
(Decrease)/increase in creditors	(8,929)	60,745
Cash generated from operations	<u>3,556,480</u>	<u>3,286,514</u>

19 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 Sohal

Mrs Karamjit Kaur Grewal

Mr Sukhraj Singh Sanghera

Company secretary

Mrs Balvinder Kaur Sohal

Auditor

UHY Hacker Young (East) Limited

Accountant

UHY Hacker Young (East) Limited

Bankers

Barclays Bank

Barclays Bank

244, Hamilton Road,

Slough

SL1 4RP

Santander Corporate, Commercial and Business Banking

Bridle Road, Bootle,

Merseyside,L30 4GB



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www.khalsaaid.org

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