



**Khalsa Aid International**

Annual Report and Financial Statements 22/23





Recognise the Whole Human Race as One

[www.khalsaaid.org](http://www.khalsaaid.org)

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# Message From Our Trustees

**Waheguru Ji Ka Khalsa, Waheguru Ji Ki Fateh**

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

The Trustee Board of Khalsa Aid International is honoured to present the financial report and summary of the charity's work for the year ending 31st March 2023. This marks 23 years of the organisation's operations.

This past year has seen the organisation further grow and strengthen its operations after the Covid pandemic. The challenges faced in returning to 'business as usual' after the Covid pandemic have been immense and unprecedented.

The commitment of the organisation to assist those impacted by humanitarian disasters be it natural or man-made has prevailed and seen our personnel both staff and volunteers dedicate themselves to assisting others and delivering humanitarian aid in some highly demanding situations.

Alongside our long-term development projects across India, Africa and Iraq, the Ukraine conflict, the Pakistan floods, and the Turkey and Syria earthquakes presented further challenges for the organisation, due to the impact of these disasters on many different communities, each with their own unique needs for humanitarian aid and assistance. Our teams from the UK joined hands with our overseas chapters and worked on the ground assisting those in need directly by providing emergency assistance such as sanitation, medical aid, warm food and blankets to longer-term aid such as monthly rations. In the face of these crises, Khalsa Aid International has stood firm in its mission to provide support, regardless of geographical boundaries or cultural differences. We are proud that our collective efforts have eased the immediate suffering and served as a beacon of hope.

**Waheguru Ji Ka Khalsa, Waheguru Ji Ki Fateh**

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

The organisation continues to grow stronger with ever-increasing support from across the globe. As a board, we remain resolute to further strengthening the organisation's governance and progressing operations. To this end, we have commenced numerous audits to assist in implementing best practices across the organisation. We continue to seek counsel from industry leaders in the financial, charity and legal sectors to assist in the improvements and development of our practice, working. With each project we undertake, we strive to bring about meaningful change that is long-lasting and resonates beyond the immediate circumstances, aligned with our values and global strategy.

We remain thankful and accountable to our supporters and strive to be transparent in all our operations to those who have continued to encourage and enable the work the organisation carries out.



**Balvinder Kaur Sohal**  
General Secretary



**Jaswinder Singh Bahra**



**Amarjit Singh Bansal**  
Trustee



**Tarvinder Singh Gill**  
Trustee



**Karamjit Kaur Grewal**  
Trustee



**Sukhraj Singh**  
Trustee

# Message from our Chief Executive / Founder

**Waheguru Ji Ka Khalsa, Waheguru Ji Ki Fateh**

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As we reflect upon the challenges and triumphs of the past year, I am filled with a deep sense of gratitude and pride for the unwavering commitment displayed by each member of the Khalsa Aid International family. The global landscape has been reshaped by the far-reaching effects of the Ukraine War, leaving no corner of the world untouched. From Pakistan to Turkey, we have stood together in the face of adversity, embodying the spirit of humanity and selfless service.

This past year, the crisis in Ukraine and the devastating Pakistan Floods brought about unimaginable hardships for countless individuals and families. Our dedicated teams on the ground worked tirelessly to provide aid and relief to the affected communities. From distributing essential food supplies, clean water, and warm clothing to setting up temporary shelters for displaced families, Khalsa Aid International and its Global Chapters have been a beacon of hope for those struggling to find stability amidst the chaos. This ethos runs through the core of Khalsa Aid International and embodies the Sikh principle of 'Sarbat Da Bhalla'.

We have supported refugees and internally displaced communities across numerous conflict-stricken nations, including our recent emergency aid relief for victims of the Turkey and Syria earthquakes. We have also provided sustenance through nourishing meals and essential emergency relief items.

Closer to home, our Langar Aid Project has created a ripple effect of positive change. The Langar Aid volunteers extended their helping hand to disaster-stricken regions, refugee camps, and underserved communities, not merely as a provider of meals but as a symbol of solidarity during times of distress. The project's impact reaches beyond food alone. It empowers those who receive aid, reminding them that they are not forgotten and that there are people who genuinely care about their well-being.

Over the last year, our ongoing initiatives in Panjab (India) have displayed remarkable growth and a steadfast commitment to aiding those in vulnerable situations. From delivering vital medical assistance to the underprivileged to championing comprehensive welfare and education initiative, our projects instigate transformative change and foster enduring stability. One notable accomplishment was establishing a state-of-the-art Kidney Dialysis Centre, the most affordable option in Panjab. Khalsa Aid International is proud to shoulder 70% of the dialysis fees, highlighting our commitment to making a difference.

I thank all those who have supported our work and enabled our projects to grow from strength to strength. As we look ahead, I am reminded that Khalsa Aid International is not merely an organisation, but a global movement fuelled by compassion and change. The journey we embarked upon from a simple idea to a worldwide NGO is a testament to the dedication of the Sikh community and every individual who has embraced our mission. Their unwavering support has allowed us to flourish and extend our reach far beyond what we initially imagined. As we stand on the cusp of another year, my focus remains resolute on building a brighter future, expanding our international chapters, and continuing to make a meaningful impact in the lives we touch.

**Waheguru Ji Ka Khalsa, Waheguru Ji Ki Fateh**

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



**Ravi Singh**  
CEO/Founder  
Khalsa Aid International



# 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



**1,098,700**  
Number of People Supported



**1692**  
Lives saved with blood donations



**228**  
Dialysis Cases



**387**  
Medical Cases Funded



**19**  
Water pumps installed



**2,027,500**  
Food Packs/ Meals



**47**  
Active Global Projects Around the Globe



**620**  
Trees planted



**42**  
Self-employment Support



**113**  
Homes Rebuilt

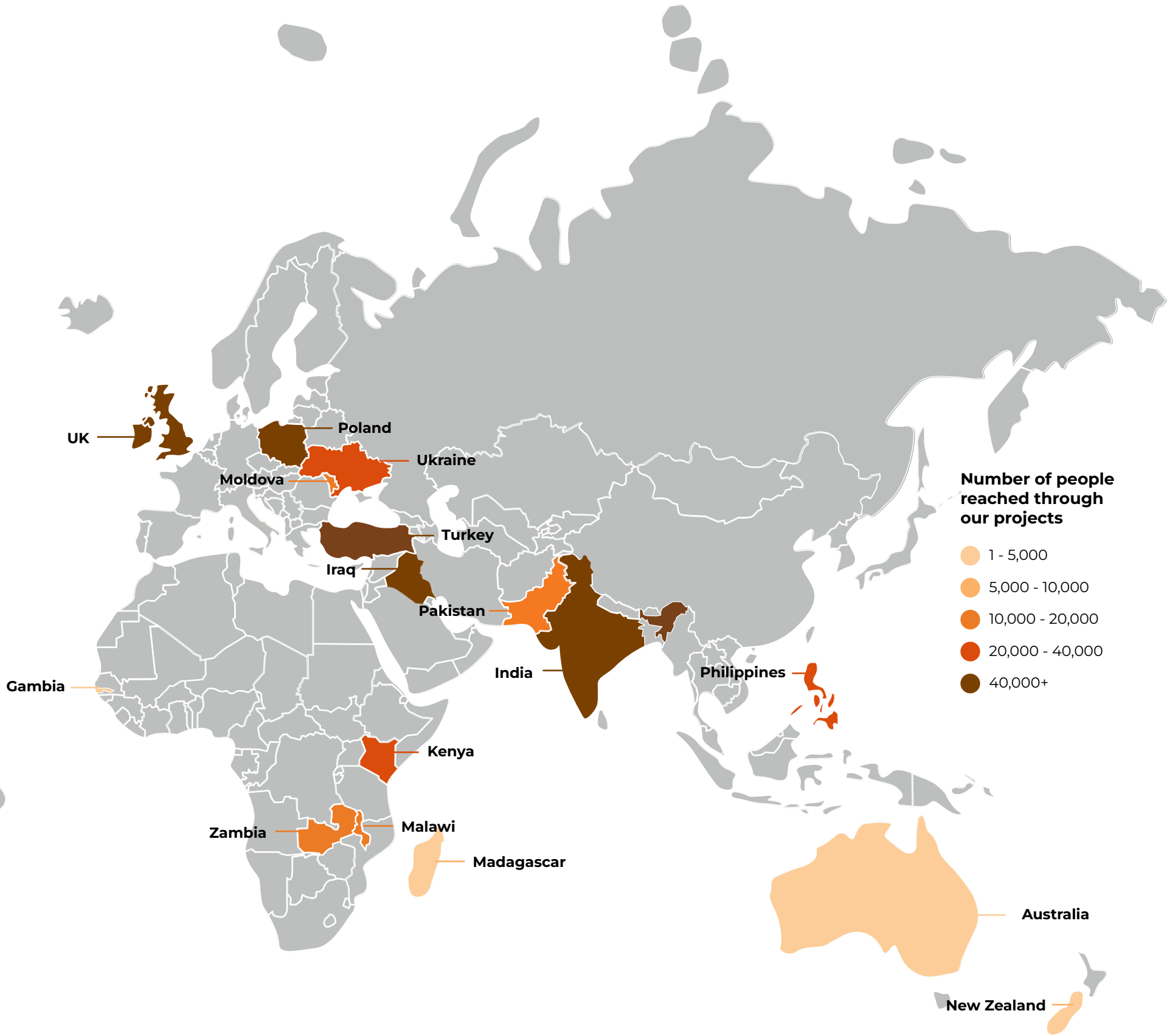


# Our Work Around the Globe

In **2022/23** we have reached an estimated **1.1 Million** people across the globe.

Country	Estimated no. of people reached via our programmes*
Australia	5,000
Gambia	4,000
India	350,000
Iraq	55,000
Kenya	22,000
Madagascar	1,700
Malawi	19,000
Moldova	13,000
New Zealand	100
Pakistan	30,000
Philippines	4,400
Poland	185,000
Turkey	40,500
UK	334,000
Ukraine	20,000
Zambia	15,000

\*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.

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

## Ukraine War

**SDG 16 – Peace Justice and Strong Institution**

**SDG 17 – Partnership for the Goals**

**SDG 3 - Good Health and Well-Being**

In February 2022, Ukraine deteriorated into a war zone following an invasion from Russia. Khalsa Aid International (KAI) responded quickly to the crisis and had teams supporting those displaced by the war. The emergency response was mainly concentrated towards the migrants entering Poland and Moldova.

## Moldova

In Moldova, KAI worked with locals to provide 1680 food packs to families in the Tiraspol region. During this time, we also partnered with the grassroots organisation Moldova for Peace to provide 2000 food parcels to Moldavian families housing Ukrainian families. 3000 food and hygiene packs were also supplied to two Moldova refugee camps.



## Poland

KAI arrived at the Medyka border in Poland and worked with local volunteers to hire a 50-seater bus and two volunteer cars to help transport refugees across the border. KAI assisted more than 200 Indian students and families in the first week of arriving at the Polish border. The team also established a mobile outdoor kitchen in a Tesco Supermarket car park in Przemyśl, which was used as a refugee centre. With the help of local volunteers, hot food was prepared and served. Footfall for each day at the Tesco refugee centre was approximately 3000 to 4000, and KAI distributed 1,800 to 2,000 meals every day for two months. The total number of meals served in Przemyśl reached 120,000.



Post-April 2022, as the number of people staying in the Tesco refugee centre declined, the KAI team assessed other areas that needed more resources and moved their efforts to Warsaw Expo. This was one of the biggest refugee centres and transportation hubs for those travelling out of Ukraine and into other European countries. KAI was the only organisation serving hot meals in this hub. Approximately 400-600 meals were served daily, and our Langar Aid team assisted with the prep and distribution. Over two weeks, our volunteers and team distributed 8,400 meals.

As operations in Poland began to increase, KAI decided to rent out a warehouse in Przemyśl. The warehouse became a central base where deliveries from the UK were stored, separated into different aid needs and distributed to local charities and organisations helping Ukrainian refugees. Our teams collaborated with NGOs and assisted individuals helping people inside Poland or across the border in Ukraine. One example was a couple from the UK who were both medics and travelled periodically with medical supplies to the most affected areas.



Over six months, our volunteers continued to travel worldwide to assist with our emergency relief efforts. Our aid continued to expand, including medical supplies for internally displaced people across Ukraine’s neighbouring countries. In December 2022, as the year ended, KAI decided to close the warehouse in Przemyśl and focus on collaborating with more local organisations in Poland and Ukraine in 2023.

In the summer of 2022, KAI partnered with Metro Cash and Carry and Multi-national club Kharkiv, in Ukraine, to distribute 4000 parcels to families and refugees displaced by the war.

Throughout this project, KAI assisted and provided aid with the following organisations: Moldova for Peace, Kharkiv Rotary Club, New Level, 100% Life, Pomagamy Nie Ziewamy, Tesco Refugee Medical facility, AGAPE Foundation, Metro Cash and Carry Multi-national club Kharkiv and Kitchen Marco.

“We had a dedicated team of volunteers who went above and beyond to help refugees. From the very beginning of our operation, we built a good relationship with locals, which helped us get aid to those in need quickly and efficiently. I would also like to thank our volunteers who travelled from the US and Canada to help us provide emergency aid. This operation would not have been possible without the support of our peers.”



Amandeep Singh

Aid Coordinator, UK



In Focus

Pakistan Floods

SDG 3 - Good Health and Well-Being  
SDG 2 – Zero Hunger

On 28th August 2022, an emergency was declared in Pakistan as severe monsoon flooding displaced around 33 million people, and more than 1,100 people died. The UN described the flooding as a ‘monsoon on steroids’, as approximately one-third of the country was underwater.

Around one million homes were damaged by the floods, which affected at least 110 districts across Pakistan. The Pakistani Prime Minister described the floods as “probably the worst in the history of Pakistan”.

KAI had mobilised teams on the ground to assess the needs of the victims of the floods. We had teams concentrating their efforts in the following provinces: Punjab, Khyber Pakhtunkhwa, and Sindh. Our teams helped provide temporary accommodation, Langar (hot meals), medical supplies, sanitary items, and food packs.

The relief aid provided during this phase was crucial in meeting the most urgent needs of those affected by the floods. KAI volunteers were able to distribute essential items such as tents, mosquito nets, food packs, women’s sanitary items, medical assistance and water tankers to those in need. This helped alleviate the suffering of those uprooted by the floods and required immediate assistance.

Aid Type	Quantity	Location
Temporary Accommodation Tents	900	Panjab. KP Sindh
Chemically Treated Mosquito Nets	1585	Panjab. KP Sindh
Water Survival Boxes	300	Panjab. KP Sindh
Sanitary Pads	2000	Panjab
Undergarments	2000	Panjab
Food Packs	4000	Panjab. KP Sindh
Medical Supplies	4000	Panjab. KP Sindh

By providing these resources, we were able to impact the lives of those affected by the floods significantly. Families could access temporary shelter, food, and medical assistance, which helped improve their health and well-being. In addition, mosquito nets’ distribution helped prevent the spread of Malaria, a common concern in flood-affected areas.

Our relief efforts worked towards providing those affected with essential food and water, aligning with SDG 2, working towards Zero Hunger, reducing food insecurity, and aligning with SDG 6, Clean Water and Sanitation. Additionally, our team worked towards SDG 3, Good Health & Wellbeing, ensuring healthy lives and promoting well-being due to the mass outbreaks of Malaria. The chemically treated nets worked towards reducing the risk of Malaria. We also had teams working around the clock with local and international suppliers to secure vital aid supplies.

In 2023, we have plans to continue our support for those displaced by the Pakistan Floods by helping to rebuild their homes and providing access to clean drinking water in rural villages. This will be an ongoing project.



“The Pakistan Floods Emergency Aid Relief was one of the biggest operations Khalsa Aid International has supported. This is all thanks to our amazing volunteers on the ground, Mr Nasir Dhillon, Mr Jaskaran Singh, Mr Shahid Hanook and Ms Abeera Khan, who led teams in 3 regions of Pakistan, delivering aid to those in need. In total, we had over 150 volunteers providing aid, and without their support, this would not have been possible.”



Amandeep Singh

Aid Coordinator, UK



# Turkey and Syria Earthquake

**SDG 2 – Zero Hunger**  
**SDG 10 – Reduce Inequalities**

On 6th February 2023, a 7.8 magnitude earthquake ripped through Turkey and Syria, destroying each side of the border. The epicentre of the earthquake was 23 kilometres (14.2 miles) east of Nurdagi, in Turkey's Gaziantep province, at a depth of 24.1 kilometres (14.9 miles), the United States Geological Survey (USGS) has said.

KAI mobilised a global response to the humanitarian crisis in Turkey. The first response was from the KAI Iraq team, dispatched in Turkey within 24 hours of the earthquake to conduct assessments and deliver emergency support. A truckload of 3,500 blankets accompanied the team for distribution, and the team also set up the initial hot meals service.



KAI CEO Ravi Singh arrived in Turkey to support the operational aid efforts. Barzani Charity Foundation (BCF), a non-profit NGO based in the Kurdistan Region-Iraq, helped KAI in setting up Langar (community kitchen) for those displaced in Şanlıurfa and İslâhiye. Our teams were based in Şanlıurfa and İslâhiye and served 3000 hot meals daily for the first month.

After initial emergency aid was carried out, our teams on the ground began assessing the needs of those now displaced by the earthquake. KAI volunteers provided essential food items and drinking water to people in İslâhiye, Kahramanmaraş and Gaziantep. A second team of Volunteers collaborated with a local charity, Yardimeli Charity, to deliver food and water in Şanlıurfa. Volunteers also worked around the clock to distribute 400 food packs to people living in camps in Adiyaman.

Towards the end of March, KAI volunteers distributed thousands of water bottles (2000+), hygiene kits (2000+) and dignity packs (3000+) in various areas, including Şanlıurfa, Kahramanmaraş, Adiyaman Afad Camps, and Gaziantep. KAI will continue to assess the needs of those displaced by the earthquake and provide aid accordingly.



# Langar Aid

**SDG 2 – Zero Hunger**  
**SDG 10 – Reduce Inequalities**

Langar Aid is one of Khalsa Aid International'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.



## Food Parcels

The aftermath of the pandemic brought financial difficulties to individuals and families. Langar Aid continued to offer their support by providing 10-day emergency food parcels containing non-perishable essential food items. We worked with the local council, schools, mutual aid groups and like-minded agencies that could refer clients to receive food parcels. These food parcels were being delivered to families, individuals, elderly who were either self-isolating, on furlough, unemployed or financially struggling. Although most Covid restrictions were lifted, Langar Aid continued with the evening feeds outdoors as this was more sustainable and convenient for volunteers. The feeds ran seven days a week, along with two morning shifts dedicated to food deliveries to schools across the West Midlands.

We were approached by Coventry University Hospital, who requested food support for their staff members struggling with the current cost of living crisis. Langar Aid provides food for the hospital's community pantry every three months, distributed to Rugby Hospital staff members.

## Supporting Ukrainian Families Displaced Due to the War

In May 2022, Langar Aid partnered with the Coventry City Council Migration Team to provide emergency food parcels to Ukrainian Families who fled to the UK via the Homes for Ukraine Scheme. We created a food parcel with Coventry City Council according to the applicable dietary requirements. These food parcels were delivered fortnightly on a door-to-door basis. Our team were enthusiastic and committed to supporting the children and families who have been through difficult situations. The team continues to provide food parcels and stay in contact with the Migration Team to register any new addresses or suspend any deliveries.



### Working closely with Local Schools

Langar Aid continued their workshops with various primary and secondary schools in Coventry. Langar Aid also welcomed students to Langar Aid House, where they helped prepare food parcels and sandwiches for evening feeds and arranged food stock. The students feel a sense of belonging and accomplishment as they volunteer for a worthy cause and give back to the community. During the summer holidays, Langar Aid also worked alongside community groups and schools to continue to provide food parcels and fresh produce to families struggling financially.

In August 2022, the Langar Aid team was approached by the local police and youth groups to prepare and distribute lunch bags for vulnerable children. This activity is part of their long-term project to reduce knife crime among young people.

### Emergency Response – Supporting West Midlands Police

In April 2022, the Langar Aid team responded to a request by the local police to provide lunch packs to residents who were evacuated from a block of flats due to a fire. This support lasted three days, with the LA team working alongside the local police and citizens. During the winter period in December 2022, the Langar Aid team also responded to an emergency in Solihull Lake during the winter, where an unfortunate event involved young people. The team provided refreshments for the emergency teams working through the night during below -0 Celsius temperatures.



### Events / Collaborations

Langar supported the first Teg Rhapsody at Walsall Bescot Stadium with Global Sikh Network to celebrate Guru Tegh Bahadur Ji's Gurmurb. The team provided over 400 hot meals to the free event's public. As part of International Langar Week, the team held a langar event in Coventry City Centre, where over 400 hot meals were served to raise awareness about Langar and our current projects.

In November 2022, Langar Aid collaborated with Birmingham Selfridges, where they held an outreach to serve people experiencing homelessness and those struggling financially due to the cost-of-living crisis and in celebration of Guru Nanak Dev Ji's Gurmurb. As part of a partnership, staff from Selfridges volunteered at Langar Aid House.

Brakes UK is a regular food supplier for Langar Aid, but they also support us by donating over 3000kg worth of fresh dated produce each month. These donations are distributed across local schools and organisations and used for the evening feeds. Langar Aid worked with Spencer Retreat Farm to reduce food wastage, donating fresh food items to feed the farm animals.

### Recognition and Awards

Over the past year, Langar Aid was recognised by various local newspapers/radios such as Coventry Telegraph, Coventry Observer, BBC Coventry and Warwickshire Radio for their continuous support. The team were awarded the Equality Award from Coventry's Lord Mayor as a recognition of their work. Langar Aid was also a finalist for the Food Hero/Community Foodie Award 2022, along with other groups who went the extra mile in Coventry to support the local community.

From 1st April 2022 to 31st March 2023, Langar Aid has served over 1,768,780 food parcels and hot meals.

### In Focus

## Iraq

**SDG 2 - Zero Hunger**

**SDG 3 - Good Health and Well-Being**

**SDG 5 - Gender Equality**

**SDG 10 - Reduce Inequalities**

*KAI supports Assyrian and Yezidi Internally Displaced People (IDPs) in the cities of Erbil, Duhok and Sulaymaniyah.*

*Last year, KAI built on its established programmes in Iraq to provide aid to 55,000 people. This included 540 students receiving an education, installing a 5000L water tank, distributing over 17,000 food packs, funding 6 medical cases.*

### Zero Hunger

In response to the devastating consequences of the ISIS war, KAI collaborated with local organisations to address the dire circumstances in Mosul and the Bardarash refugee camp. KAI supported the distribution of 1,300 food packs in Mosul and 1,000 food packs in the Gawilan camp during Ramadan. These efforts provided sustenance to over 5,000 individuals in Mosul and supported 1,000 families in the Gawilan camp, helping alleviate hunger and instability in these communities.

### Education

#### Back to School Project in Mosul:

In low-income areas of Iraq, many parents struggle to afford the expenses associated with their children's schooling. In December 2022, Khalsa Aid International, in collaboration with dedicated volunteers from Khaloha Ajmal in Mosul, embarked on the Back-to-School project to address this issue and ensure that no child is deprived of education. This initiative specifically targeted low-income families, orphans, and children with disabilities, aiming to provide them with essential educational resources and alleviate the financial burden on their families. As part of this initiative, 500 children in Mosul were provided with uniform sets, backpacks, and stationery kits. These provisions played a vital role in ensuring these children possessed the necessary tools to continue their education, fostering a sense of belonging in the classroom.

#### English Courses:

KAI Iraq launched English Language Catchup Classes in partnership with the Jinda Organisation and Sumel Youth Centre, targeting two groups of 20 children from various age ranges. The programme aimed to aid children whose education had been disrupted by war, and an evaluation by the Jinda Organisation indicated that around 75% of participants showed enhanced academic performance, reflecting the positive impact of these classes.





## Good Health and Wellbeing

### Medical Cases Support in Mosul:

KAI Iraq has been instrumental in offering crucial medical assistance to families in need. One instance involved a 12-year-old girl who struggled to walk, but with the provision of a wheelchair, she gained newfound mobility and improved her quality of life. Similarly, KAI aided Anas, a 16-year-old paralysed by an ISIS bombing, by providing him with a wheelchair that granted him independence, enabling him to attend school on his own. In addition, the Iraq team extended medical support to four more war-afflicted cases, emphasising their commitment to aiding those in need.



## Environmental

### Bajid Kandala Campfires:

Bajid Kandala camp, established in 2014, serves as a sanctuary for approximately 2,000 Yezidi families who sought refuge from the devastating genocidal atrocities committed by ISIS in Sinjar.

The soaring temperatures in the Summer intensify the likelihood of fire outbreaks, exacerbated by unstable voltage in the electrical infrastructure and overwhelming electricity consumption that surpasses the provided capacity. In July and September 2022, two massive fires burned down entire blocks of tents. Thirty-two tents were destroyed, and 72 families were forced to relocate. Khalsa Aid International, assisted by Barzani Charity Foundation, provided over 5000 hot meals to alleviate their immediate hardships during displacement. During the aftermath of the fire incidents in Bajid Kandala Camp, the Yezidi Prince, Princess, Duhok Governor Ali Tatar, and Iraqi M.P.s, including Viyan Dakhil, visited the camp to assess the situation and offer their support. They conveyed their deep appreciation and gratitude to KAI for their prompt response and dedicated efforts in providing immediate assistance to the Yezidi families affected by the fires.

## Other relief projects

- **Emergency Food Packs:** In 2022, KAI provided 200 emergency food packs and hygiene kits for Yezidi and Muslim IDP families forced to flee their homes in Shingal.
- **Orphanage Food Packs:** The Bridge E.V. orphanage educates and supports IDP children. These children live in tent camps in Khanke and rely on the orphanage for their education and basic needs, including nutritious meals. KAI is providing funding for food packs for 400 students, serving more than 110,000 meals yearly.
- **Yezidi Families Food Packs:** The Yezidi community, devastated by the atrocities committed by ISIS, continues to face significant challenges as they strive to rebuild their lives. KAI implemented a monthly distribution program in 2015, providing for 500 families. Food packs are distributed every month to support these families.
- **Akre Castle Camp:** Akre Castle has been a safe home for Syrian refugees since 2011, hosting 245 Syrian refugee families. Since March 2022, KAI provided 100 food packs and hygiene kits every month for 100 families who are excluded from the World Food Programme.
- **Water Tank:** In Khanke IDP's camp, many families only have access to contaminated water. KAI installed a 5000-litre water tank to ensure families in the camp had access to clean water for their daily needs.
- **Ramadan Eid Joy:** Mosul in Northern Iraq suffered a devastating attack by ISIS in June 2014, leaving behind a trail of destruction and countless children orphaned by War. Recognising the importance of bringing joy and happiness to these children during the holy month of Ramadan and Eid, Khalsa Aid International, with Khaloha Ajmal's support, gifted a group of 40 children with new clothes.

# Other Projects

## Australia Emergency Relief

### SDG 2 - Zero Hunger

### SDG 3 - Good Health and Well-Being

Australia was struck by several devastating floods in 2022. In February 2022, the Khalsa Aid Australia team provided vital support to residents in Lismore, where 700mm of rainfall fell in just 30 hours. The aid included distributing 200 first aid kits, 200 cleaning kits and 200 hygiene bags to families affected by the flooding and supporting Koori Kitchen as they distributed over 500 meals every week for three months from May to July 2022.



KAI has been supporting The Aboriginal community in Coober Pedy for the last few years. In June 2022, our volunteers from Adelaide and Coober Pedy assisted in procuring and delivering groceries and winter relief supplies to Aboriginal communities in Coober Pedy. KAI worked closely with Umoona Tjutagku Health Service to provide support to these rural communities. Pipli Truck Rentals supported KAI in delivering the goods.

The project was led by the volunteer team in Adelaide who helped deliver 2 tons of dry groceries, 200 tracksuits, shoes and socks.

In October 2022, a devastating flood impacted the city of Shepperton. The Khalsa Aid Melbourne Team travelled to Shepperton to support the flood-affected community with essential items, including bread, insect-repellent sprays, shampoos, fresh vegetables, non-perishable foods and sanitary items.



## Australia Development Programme

### SDG 3 - Good Health and Well-Being

### SDG 10 - Reduce Inequality

Khalsa Aid Australia continued to build on its partnership with the 'Lifblood Teams' (Australian Red Cross blood donation group) by organising large-scale blood donation drives. As per Red Cross Australia data, from April 2022 to March 2023, 1692 lives were saved with blood and plasma donations by Khalsa Aid Australia volunteers.

The Khalsa Aid Australia Canberra team supported local schools in the Aboriginal community in Bega. Over 200 school children each received various school stationery items, including pencils, pens, rulers, highlighters etc. 80 recipients were high school students, whilst 120 were primary school students.





## India

The Indian chapter of KAI is Khalsa Aid India Charitable Trust. The team operates several development projects to provide medical aid, and welfare support, promote educational attendance and assist in home construction projects. These wide-ranging development programmes occur across India, with the majority being in Panjab. The programmes are often carried out collaboratively between KAI and Khalsa Aid India team members, and the Panjab-based projects sit within our umbrella initiative, 'Focus Panjab'.

The work undertaken by Khalsa Aid India trust is in agreement with KAI and vendors are paid directly from the UK for goods provided, emergency aid is also provided to communities impacted by natural disasters, such as flooding. This work is coordinated by Khalsa Aid International's contractor-based in India.

### Emergency Aid Emergency Relief

**SDG 3 - Good Health and Well-Being**  
**SDG 10 - Reduce Inequalities**

#### Dewatering Panjab:

The Dewatering Project in Panjab 2022 was initiated in response to the heavy rainfall and subsequent waterlogging that affected over 8000 acres of agricultural land in the Sri Muktsar Sahib and Fazilka Districts of Panjab. KAI responded promptly to the crisis by installing 10 dewatering machines across 10 villages in Sri Muktsar Sahib and Fazilka Districts. These machines were strategically placed to cover the maximum affected agricultural land. The dewatering process started soon after installation, aiming to drain the waterlogged areas efficiently. Over two months, over 1000 acres of waterlogged agricultural land were successfully dewatered.

Fumigation drives were carried out in the affected villages to address mosquito infestations from waterlogging. These drives helped control the mosquito population and reduce the risk of vector-borne diseases. Recognising the importance of clean drinking water during the crisis, KAI supplied over 200,000 litres to the affected communities. This ensured the residents had access to safe and potable water, mitigating the risks associated with contaminated water sources.

KAI distributed ration kits to 500 families to provide immediate relief to the affected families. These kits contained essential food items and basic supplies, helping the families meet their daily sustenance requirements during the recovery phase.

KAI received requests from the affected farmers for support in sowing crops in the area. After assessing the damage caused by waterlogging, the organisation provided fertilisers to 5000 farmers. This assistance aimed to enable farmers to resume agricultural activities and ensure the successful cultivation of their next crop.

#### Thiruvavur Monsoon Aid:

Every year, during November and December, the Northeast Monsoon brings heavy rains, floods, and storms to the region, causing significant damage and distress. In response to these natural disasters and in collaboration with local government agencies, PALAM carries out rescue and relief work to support the affected communities. To enhance their preparedness for such events, the People's Awareness and Legal Aid Movement (PALAM - a Tamil Nadu-based NGO) requested financial assistance from Khalsa Aid India to procure essential rescue supplies.

The required supplies included: 500 kg coconut rope, 250 tarpaulin sheets, 380 kg big-size rope, 5 torches (big size), 252 charger lights (small size), 5 tree cutters, 50 life jackets and 10 plastic stretchers. 272 families in Thiruthuraiipoondi block, Thiruvavur district, Tamil Nadu, benefited from this project. The successful execution of this project exemplifies the significance of partnerships and proactive measures in mitigating the impact of natural disasters and supporting affected communities.

### Medical Aid Development Programme

**SDG 3 - Good Health and Well-Being**  
**SDG 10 - Reduce Inequalities**

KAI funds the medical treatment of patients who are from underprivileged backgrounds. KAI assist by providing the funds for the treatment, from hospital charges to medicines and after-care fees. All requests for medical aid are assessed and verified by our coordinators. The costs are paid directly to the care providers and not to individuals. Last year, KAI helped 387 patients with medical treatment and spent over £500,000 in the previous financial year. These patients were from Panjab and other parts of India.

### Welfare Support Development Programme

**SDG 3 - Good Health and Well-Being**  
**SDG 4 - Quality Education**  
**SDG 10 - Reduce Inequalities**

KAI and Khalsa Aid India work together to provide Welfare Support to hundreds of people across Panjab and in other states in India. This aid includes financial assistance, advice, and practical help to people struggling to make ends meet. In 2022-23, KAI supported families through house rebuilding, funding weddings, medical treatment, employment, and education. Through this project, KAI was able to help over 320 people.



#### Wedding Funds:

The Human Rights Awareness Association is a non-profit organisation that promotes and protects human rights, particularly among marginalised communities. With the support and guidance of Guru Nanak International Mission Head Sant Baba Giani Karnail Singh Garib Ji and Baba Lakha Singh Ji Nanaksar Kalera and Khalsa Aid International, the association organised a mass wedding event for 251 underprivileged girls. KAI generously provided 127 double box beds for disadvantaged girls. These beds were selected to ensure the comfort and practicality of the girls' new homes. The beds symbolised support, helping the girls build a foundation for their married lives.



www.khalsaid.org

### GURU NANAK MISSION HOSPITALS

Khalsa Aid India co-manages 'Guru Nanak Mission Hospital'. Jammu Experienced empathetic staff and high-tech equipment provide medical assistance in the fields of gynaecology, physiotherapy, dental care, eye care and paediatrics.



KHALSA AID



**Winter Kit Distribution:**

In November and December 2022, this project provided essential winter supplies for elderly beneficiaries of the Shaheed Parivar Project in Panjab. Each winter kit distributed by KAI included: 2 blankets, 1 ladies' outfit, 1 men's outfit and 2 shawls for additional layers to provide extra warmth. A total of 175 Winter Kits were distributed to the Shaheed Parivar families.

**Self-Empowerment and Employment:**

KAI's aim is to empower marginalised communities through various means, such as self-employment, vocational training, and ration distribution. KAI supported 42 individuals by providing e-rickshaws, livestock, fabrication tools vocational training and raw material for shops to ensure that they get the necessary support and assistance to become self-sufficient.



**Educational Aid** Development Programme

**SDG 4 - Quality Education**  
**SDG 10 - Reduce Inequalities**

Educational development aid is essential for reducing poverty and inequality in developing countries. By providing access to quality education, KAI has been able to help improve the lives of thousands of young children and adults across Panjab and other states in India.

**Panjab Tuition Centres:**

In various regions of Panjab, including Gurdaspur, Malerkotla, Patiala, and Ludhiana, KAI has opened 49 tuition centres to help support the education of young schoolchildren. These tuition centres aid schoolchildren with their homework and syllabus learning and help them progress in their current subjects. KAI developed the Tuition Centre Project to help encourage more young children to continue their education.

**Dashmesh School:**

At KAI Dashmesh Public School, holistic and quality education is given to children from marginalised communities. KAI Dashmesh School is located in Kakra, district Bhawanigarh, where more than 500 children are studying. This school provides free education to children from underprivileged backgrounds to help them get a better start in life.



**Baba Banda Singh Bahadur Livelihood Support Programme**

Development Programme

**Maharashtra and Madya Pradesh**

**SDG 1 - No Poverty**  
**SDG 4 - Quality Education**  
**SDG 10 - Reduce Inequalities**



Sikligar Sikhs were 'Lohars' (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). Due to the advancements in technology and education, the Sikligar Sikhs are an almost forgotten community in India. They suffer from low literacy rates and cannot afford medical care, which has kept them in a cycle of poverty. KAI 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 broader going forward.

**Hari Singh Nalwa Livelihood Support Programme**

Development Programme

**Kashmir**

**SDG 1 - No Poverty**  
**SDG 3 - Good Health & Wellbeing**  
**SDG 4 - Quality Education**  
**SDG 10 - Reduce Inequalities**

In the last financial year, Khalsa Aid International's Hari Singh Nalwa programme continued its steadfast support for local communities in Kashmir. Through a diverse range of projects, a total of 1770 individuals received vital assistance. This included the distribution of food parcels to vulnerable families, the establishment of Gurmukhi schools, the sponsorship of children for education, the construction of homes, and essential renovations in Sikh schools across the region.

The largest project was the distribution of food packs, benefitting 1200 individuals in various regions of Kashmir, prioritising those in dire need. Additionally, 7 Gurmukhi schools were established, providing a comprehensive curriculum for students aged 8 to 19, and fostering proficiency in the Panjabi language. Khalsa Aid International's efforts also extended to the renovation of Sikh schools, including the creation of playgrounds, the provision of computers, and the assurance of adequate water facilities. Furthermore, the programme sponsored 40 children, enabling them to access education despite financial constraints, and constructed 5 homes for underprivileged families, offering stability, particularly during harsh winters. Looking ahead to 2023, the programme will expand its support by providing vital medical assistance to those in need.





# Focus Panjab

## Adopted a Village Project Development Programme

**SDG 3 - Good Health and Well-Being**  
**SDG 4 - Quality Education**  
**SDG 10 - Reduce Inequalities**

KAI provides support and aid to Kot Dharmu, a village in the Mansa district. This village sadly saw a high increase in Farmer Suicides, which left many families in the village unable to support themselves. KAI is helping by rebuilding homes and agriculture. KAI also provides training and education in Sewing and Stitching to women from the village to help them become self-sufficient. This includes helping them set up Boutiques to enable them to become self-employed. This a pilot programme and has currently been running for three years.

## Baba Budha Ji Development Programme

**SDG 3 - Good Health and Well-Being**  
**SDG 4 - Quality Education**  
**SDG 10 - Reduce Inequalities**

This programme aims to initiate a Community Outreach Programme initially focused on developing social engagement mechanisms for Granthi Singhs in the Majha region of Panjab villages to provide medical, education and welfare assistance to those in need. KAI is currently supporting 40 Granthi Singhs and their families. This is an ongoing project.

## Biodiversity Development Programme

**SDG 3 - Good Health and Well-Being**

This project aims to increase biodiversity across Panjab. Due to agriculture intensification and the monoculture of crops such as rice and wheat, the natural biodiversity of Panjab is significantly declining. As a pilot project, we have created three mini forests across the state by planting Panjabi native, endangered, fruit, and medicinal tree species.

This will significantly 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 historically disappeared from the region.



## Foundation Panjab Development Programme

**SDG 3 - Good Health and Well-Being**  
**SDG 4 - Quality Education**  
**SDG 10 - Reduce Inequalities**

Foundation Panjab is a Union Public Services & State Level competitive exam training programme KAI is doing in collaboration with SABAR Foundation. This programme provides exam prep opportunities for financially deprived youngsters from rural Panjab.

The programme is a Scholarship, and 300+ native-speaking Panjabi students will be selected for one year of online training provided by LBASNAA IAS. This project will help young Panjabis gain employment in Civil jobs that are otherwise difficult to get into due to expensive entry fees.

## House Rebuild Development Programme

**SDG 3 - Good Health and Well-Being**  
**SDG 4 - Quality Education**  
**SDG 10 - Reduce Inequalities**

Similar to our Medical Support and Shaheed Parivar Project, the House Rebuilding Project aims to support families affected by traumatic events or natural disasters. In last two years, KAI rebuilt 257 homes in Panjab. This project helps families rebuild their homes and their livelihoods.

## Kidney Dialysis Development Programme

**SDG 3 - Good Health and Well-Being**  
**SDG 10 - Reduce Inequalities**

In 2023, KAI has recently opened Panjab's most affordable Kidney Dialysis Centre in Fatehgarh Churian, Amritsar. Unfortunately, many cannot afford medical treatments. This project aims to support those from economically deprived backgrounds. At this centre, KAI covers 70% of the Dialysis fee. So far, KAI has treated 228 dialysis patients.



## Mera Pind 360 Development Programme

**SDG 3 - Good Health and Well-Being**  
**SDG 4 - Quality Education**  
**SDG 10 - Reduce Inequalities**

A pilot programme in collaboration with Friends of Panjab was developed to help aid five villages beginning with Lopon Village in the Mogo district. The project will support the village through a Centre that will give the community access to a library and IT hall where people can receive Computer Technology training. The local community will also be allowed to participate in regular cultural events. In addition, the Centre will help fund the costs for anyone requiring ID documents within the village.



# Kenya

In March 2022, to supplement the Government's efforts in combating Famine in Kenya, Khalsa Aid International, in partnership with Ramgarhia Youth Association and Kenya Red Cross Society, supported community members affected by the severe drought in Boa and Shanta Abaaq, Wajir County. The drought affected tens of thousands of families. There was no food, animals died, and water was scarce. KAI funded 10,000 food bags and distributed these with the help of KRCS and RYA to support the most vulnerable community members across the affected counties.

In the first phase of the project, the following items were distributed:

- Kaben Sub-Location, Mariah Sub-Location, Endo Location - food packs distributed to 500 households.
- Ileret Ward, North Horr Sub County - distributed 1000 food packs.
- Shanta Abaq - relief items distributed to 350 families.
- Boa - relief items distributed to 150 families.
- Narok - distributed 500 food packs.
- Elgeyo Marakwet - distributed 500 food packs.
- Kajiado - distributed 500 food packs, each pack was 15kg.
- Baringo County distributed 1000 food packs
- Kibwezi West, Makueni County - supported 500 households with food items.

Distribution for the second phase is still in process.



## Madagascar Emergency Relief

Last year, Madagascar was left devastated by a tropical cyclone, Batsirai. The Office of Risks and Disasters reported that approximately 90,819 civilians were affected, at least 8,200 houses were destroyed, and more than 2,700 were damaged.

KAI sent volunteers in May 2022 and November 2022 to assist with rebuilding homes for the local population. We made shelters for 21 families helping over 72 members in Mananjary. We encouraged and promoted resilience amongst those displaced by training the beneficiaries on construct-ing shelters and providing them with the materials needed to rebuild their livelihoods.

The impact of the aid provided the beneficiaries with shelter. Shelter is an essential human need in an environment prone to natural hazards. This consequently offered security and protection for the beneficiaries and prevented ill health and diseases. Our work aligned with SDG 8, Decent Work and Economic Growth, as we sourced all materials locally to construct the shelters.

After the devastation of Batsirai, Madagascar faced more turmoil when in January 2023, Cheneso, a tropical cyclone, caused severe damage to infrastructure, displacing 55,000 people. KAI focused its attention on Ambohibary, a region that was impacted severely by the cyclone. Khalsa Aid International's volunteers provided essential food packs to 400 families in Ambohibary.



## Malawi Emergency Relief

Cyclone Freddy caused devastating floods and mudslides in Southern Malawi. The weather system brought about torrential rainfall, heavy winds, and other destructive weather conditions, resulting in a humanitarian crisis in Malawi. Our teams on the ground prioritised aiding displaced families with food parcels. The first phase was distributing 1,030 emergency relief packs to Thyolo and Mu-lanje District families. Following this, our team reached other districts in Malawi, providing 1,270 food parcels to families in the Zomba District, Chikwawa District and Phalombe District.

## Malawi Development Programme

Our team provides monthly distributions to a hospital in the Chirazulo District for the patients and their family members who visit them. We aid approximately 300 monthly beneficiaries who receive essential items such as maize flour, rice, salt, soya chunks, sugar and cooking oil. These items are distributed to the most vulnerable individuals. This is an ongoing project.

In 2021, crops were 20% lower due to damage caused by cyclones Ana and Gombe. Earlier this year, our team implemented a food security project where we assisted 2,000 farmers with 10kg NPK, 10kg UREA and 2kg Maise seeds in Mulanje district, Phalombe district and Chiradzulu district. This helped tackle food insecurity and increased crop yield for the local farmers.



## New Zealand Emergency Relief

**SDG 2 - Zero Hunger**  
**SDG 3 - Good Health and Well-Being**

The Gabrielle cyclone hit New Zealand from 12 to 16 February, with a national state of emergency being declared on 14 February 2023. Our volunteers from Australia reached there.

The KAI team bought goods such as sandwich Makers, bandages, storage tubs, Dettol, sanitary pads, shampoo, plastic water kettles, quilts and quilt covers, pillows, fitted sheets, storage tubs, mixed canned food, water, toothbrushes, toothpaste, soap etc. distributed among affected people.



## 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:

- A menstrual health and hygiene workshop
- An educational booklet
- A sustainable menstrual hygiene management kit

Our hygiene management kits were locally sourced and manufactured washable sanitary pads to reform girls' experience of menstruation.

In the past year, KAI expanded its successful initiative by introducing the project to new districts in Malawi. A total of 1837 schoolgirls and teachers participated in our workshop, where we educated the girls on menstruation and provided them with reusable sanitary kits. We aim to continue our Pad the Path programme in the coming year to help address and tackle period poverty.



## Philippines Emergency Relief

In September 2022, Cyclone Noru had a catastrophic impact on many provinces across the Philippines, with torrential rains, extreme winds and landslides destroying the country's infrastructure. Over 74,000 people were evacuated, and thousands of homes were damaged, displacing people into rescue camps or other evacuation centres. KAI concentrated its efforts in the Quezon Province. The team provided food parcels, essential items and solar lights to approximately 1000 families.

In February 2023, a flash flood hit the Palawan province in the Philippines, affecting 11,000 families, mainly farmers and their livelihoods. The flood caused severe damage to crops and farmland, leading to significant economic losses for the affected farmers. In the aftermath of the flood, our team on the ground worked closely with affected farmers to assess the extent of the damage and provide the necessary support for their recovery. KAI identified 100 farmer families in Barangay Amas, Municipality Brook's Point, in Palawan Province, to support with seeds and other essential farming equipment. As the floods affected their livelihoods, our relief efforts aimed to help support the farmers by providing them with the necessary items to become self-sufficient again.

## Water4Africa Development Programme

**SDG 6 - Clean Water and Sanitation**

Water4Africa is our long-term development programme to achieve water security within the African continent. Water scarcity continues to be a problem for African countries, with severe droughts amplifying the problem. KAI focuses on installing solar-powered and hand-powered water pumps for local villages, schools, and livestock.



### Water4Africa, Zambia

KAI visited Zambia in November 2022. The team continued working on providing access to clean water in Zambia by installing 3 new solar-panelled water pumps in primary schools in the villages of Keezwa, Muchabi and Nyambo. These water pumps will provide clean drinking water to over 15,000 students, teachers, and residents. To date, KAI has installed nine solar-powered systems across Zambia.



### Water4Africa, The Gambia

This year KAI expanded its Water4Africa project into The Gambia by installing 11 new solar-panelled water pumps in the villages of Luluchor, Kaimo, Ndofoan, Batabute Kantora, Kasila, Kappa, Sinchu Gidon, Karorr, Nyangit, Upat, and Katakaur. Together, these 11 pumps provided approximately 4000 residents with clean water. To date, 14 water pumps have been installed in The Gambia.

### Water4Africa, Malawi

KAI began working in Malawi in 2015, and our efforts are ongoing. Over the past year, our team has installed 7 hand pumps, benefiting approximately 1842 local families and their livestock. In total, KAI has installed 51 water systems across Malawi.



### Water4Africa, Kenya

The installation of our two-water borehole in Kenya, in the regions of Narok and Masai Mara which was started in the previous year, has now been completed. In May 2022, our partners Ramgarhia Youth Association joined in with the local community's celebration at the opening of the water borehole in Ololgoo Tampoi Aitong Location in Narok. This borehole will provide clean water to approximately 2,000 local individuals as well as local livestock.

Prior to the borehole the residents did not have clean and reliable water point and would trek approximately 20 kilometres daily in search of it.

We believe the water borehole will positively impact their lifestyles.



## Winter Aid UK Emergency Relief

KAI is committed to assisting and supporting those in need, especially during times of crisis. That is why we were deeply concerned to hear about the unbearable pressure on the National Health Service (NHS) in the UK last year. The British Medical Association reported that waiting times for Accident and Emergency (A&E) in England were at their highest level since records began, with over 4 million people waiting more than 7-8 hours for treatment.

In response to this crisis, KAI delivered refreshing snacks and drinks to A&E departments across numerous London hospitals daily from December 2022 to January 2023. We wanted to do our part to help ease the distress caused to patients and staff working under highly challenging circumstances.

We were humbled by the tremendous positive feedback we received within a few days of the programme launching.

An example below is from Lucy Tebbit, a healthcare worker at Wexham Park Hospital in Slough, who said,

*“We are so very grateful. I have experienced you all coming around, and I know the staff and patients are very grateful. We are working in very challenging times, and your generosity has made days a little easier. Thank you.” This was one of many wonderful messages from staff and patients.*

We are committed to continuing our efforts to support the NHS and its dedicated staff as they work to provide essential care to those in need.



## Events

### Snowdon Hike 2022

In 2022, KAI hosted its biggest fundraiser of the year! Khalsa Aid International's Snowdon Hike event has been ongoing since 2011. Last year was the 10th annual hike and the first one since the Pandemic. 2022 was a record-breaking fundraising event. Over 600 people participated in the hike and raised over £150,000. KAI was joined by volunteers who ensured participants received delicious food, snacks and drinks, a medal and KAI-branded apparel to commemorate their achievement.



### International Students Event 2023

Over the past year, KAI heard many stories of people profiteering from newly enrolled students regarding housing, employment practices, and sexual exploitation. Often students may come from places where they are wary of the police or authority figures and feel they can't approach them for help. Because KAI can understand them from a cultural and linguistic point of view, many students from South Asia found it easier to approach us.

As a result, in January and February 2023, KAI facilitated seminars to allow guest speakers to provide information to help the students with their day-to-day lives and help them plan for the future. The speakers were from various fields, such as police, lawyers, doctors, visa specialists, mental health experts and student services. The information they received gave them the needed help and reduced the risk of exploitation. 95 international students attended the seminars, of which 15 received our food parcels as they struggled to make ends meet.





# Partnerships

In the current year, KAI has engaged in several partnerships with organisations that help aid in our key focus areas.

## 1. International Rescue Committee - £87,800

The partnership between KAI and the International Rescue Committee (IRC) concluded last year. Khalsa Aid International's funding had been vital for refugee integration services in the UK since July 2021. The six-week Job Readiness Training facilitated by this partnership empowered refugees to navigate the UK job market effectively. Although the partnership has ended, KAI anticipates future collaborations, acknowledging the positive impact on refugees' lives and livelihoods.

## 2. The Felix Project - £29,000

KAI 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. Continuing from 2021, donations to date from KAI have been used to buy 23.4 tonnes of fruit and vegetables, equivalent to approximately 58,500 meals for 1000 charities and schools, serving people in need across the UK. With Khalsa Aid International's UK outreach programme Langar Aid providing meals in the Midlands this partnership allows KAI to also feed those in need in the South of the UK.



# Risk Management

KAI 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's 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 KAI is exposed to, 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.

## Staff Safety

Our staff work in parts of the world that 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 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 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 KAI 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 KAI 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 KAI 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 KAI 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 skillsets 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. We lost two of the existing Trustees, namely Amarjit Singh Bansal and Karamjit Kaur Grewal.

## 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 Charities Commission.

## Key Personnel

The Trustees delegate responsibility for operational management to the Chief Executive, who leads a Senior Leadership team, together comprising a Chief Operating Officer, a Programme 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) now works full-time to manage and ensure the safety of the charities cyber security, databases and internal I.T. systems.

The COO develops organisational strategies, policies, and processes, and is responsible for their implementation, following Board review, advice and approval. KAI 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 support staff in the Taplow office has now increased to help assist with our growing operations and one of our employees in the Coventry office, who manages the Langar Aid project, has now moved to full-time.

## Reserves

Free reserves represent that part of general reserves that is not tied up in tangible assets and is freely available to spend on any of the charity’s purposes. At the year end the charity’s free reserves were £13,692,958. The Trustees are conscious that free reserves currently exceed the levels required to run the charity at present levels of activity for the short-to-medium term future. The surplus free reserves have arisen primarily as a result of fundraising receipts in recent years over and above the levels that had been anticipated. The Trustees have a plan to gradually apply the surplus free reserves to charitable purposes through the following activities:

- Recruiting and scaling up the UK operation
- Designing and implementing new “ongoing” (as opposed to disaster response) projects which will create increased predictability around charitable activities spending for budgeting purposes.
- Investing surplus cash in the following ways:
  - Purchase property to act as the charity’s main premises and provide stability and security for the charity’s future.
  - With an investment manager, striking a balance between risk, return and having access to funds.

These activities will be undertaken gradually, ensuring that growth is well-controlled and well-targeted to the charitable aims of the organisation, maximising public benefit.



# 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 the 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

KAI 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 International.

## 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.

**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

This Trustees' Annual Report, prepared under the Charities Act 2011, was approved by the Board of Trustees on, 28-Nov-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 Trustees of KHALSA AID INTERNATIONAL

### Opinion

We have audited the financial statements of Khalsa Aid International (the 'charity') for the year ended 31 March 2023 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 of 31 March 2023 and of its incoming resources and application of resources, for the year that 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 concerned 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 auditors 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 mis-statement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

**We have considered:**

- The nature of the charity and sector, control environment and operating performance;
- The charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or of error;
- Any matters we identified having reviewed the charity's policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgment, such as the disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Charities Act and tax legislation.

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

**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 Ross Brooke**  
**Chartered Accountants**  
Statutory Auditor

Suite I, Windrush Court  
Abingdon Business Park  
Oxon  
OX14 1SY

Date: **29/11/23**

UHY Ross Brooke is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.







## Statement of Financial Activities

(including income and expenditure account)  
Year ended 31 March 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
	Note				
<b>Income and endowments from:</b>					
Donations and legacies	3	3,267,688	910,671	4,178,359	7,337,059
Investments	4	149,899	-	149,899	51,105
Other income	5	-	-	-	-
<b>Total income</b>		<b>3,417,587</b>	<b>910,671</b>	<b>4,328,258</b>	<b>7,388,164</b>
<b>Expenditure on:</b>					
Raising funds	6	115,247	-	115,247	79,978
Charitable activities	7	2,696,563	1,620,020	4,316,583	3,949,170
<b>Total expenditure</b>		<b>2,811,810</b>	<b>1,620,020</b>	<b>4,431,830</b>	<b>4,029,148</b>
<b>Net (expenditure)/income</b>		<b>605,777</b>	<b>(709,349)</b>	<b>(103,572)</b>	<b>3,359,016</b>
Net gains(losses) on investments	10	(295,410)	-	(295,410)	8,399
<b>Net movement in funds</b>		<b>310,367</b>	<b>(709,349)</b>	<b>(398,982)</b>	<b>3,367,415</b>
Fund balances at 1 April 2022		14,097,566	1,035,944	15,133,510	11,766,095
<b>Fund balances at 31 March 2023</b>		<b>14,407,933</b>	<b>326,595</b>	<b>14,734,528</b>	<b>15,133,510</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derived from continuing operations during the above two financial periods.  
The notes on pages 49 to 59 form part of these financial statements.

## Balance Sheet

As at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	714,975	682,057
Investments	12	2,799,439	2,971,496
		<b>3,514,414</b>	<b>3,653,553</b>
<b>Current assets</b>			
Debtors	14	136,968	30,783
Cash at bank and in hand		11,235,931	11,513,179
		<b>11,372,899</b>	<b>11,543,962</b>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	15	(152,785)	(64,005)
<b>Net current assets</b>		<b>11,220,114</b>	<b>11,479,957</b>
<b>Total assets less current liabilities</b>		<b>14,734,528</b>	<b>15,133,510</b>
<b>Funds</b>			
Restricted funds	16	326,595	1,035,944
Unrestricted income funds		14,407,933	14,097,566
<b>Total funds</b>		<b>14,734,528</b>	<b>15,133,510</b>

The financial statements were approved by the Trustees, and authorised for issue on 28-Nov-2023 and are signed on their behalf, by:

**Mr Jaswinder Singh Bahra**  
Trustee

**Mrs Balvinder Kaur Sohal**  
Trustee



# Statement of Cash Flows

Year ended 31 March 2023

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	19		(234,444)		3,556,480
<b>Investing activities</b>					
Purchase of tangible fixed assets	11	(69,350)		(73,556)	
Net purchase of investments		(123,353)		(2,963,097)	
Investment income received	4	149,899		51,105	
<b>Net cash used in investing activities</b>			(42,804)		(2,985,548)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			(277,248)		570,932
Cash and cash equivalents at the beginning of the year			11,513,179		10,942,247
<b>Cash and cash equivalents at the end of the year</b>			11,235,931		11,513,179

# Notes to the Financial Statements

Year ended 31 March 2023

## 1. Accounting policies

### Charity information

Khalsa Aid International is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The address of its principal place of business is Unit 8 Lake End Road, Taplow, Maidenhead, SL6 0JQ and the nature of its operations are set out in the trustees' report.

### 1.1 Basis of preparation of financial statements

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

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

### 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**

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**1.5 Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.
- Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity objectives, as well as any associated support costs.

**1.6 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.

**1.7 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.

**1.8 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.

**1.9 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.

**1.10 Debtors**

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

**1.11 Liabilities**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

**1.12 Leased assets**

Rentals under operating leases are charged on a straight-line basis over the lease term.

**1.13 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.

**1.14 Pension benefits**

The charity operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.



## 2. Judgements and key sources of estimation uncertainty

Accounting estimates and Judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Critical accounting estimates and assumptions

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

## 3. Donations and legacies

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Donations and gifts	3,267,688	897,726	4,165,414	5,877,317	1,418,542	7,295,859
Grants	-	12,945	12,945	-	41,200	41,200
	<u>3,267,688</u>	<u>910,671</u>	<u>4,178,359</u>	<u>5,877,317</u>	<u>1,459,742</u>	<u>7,337,059</u>

## 4. Investments

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Income from listed investments	80,977	40,430
Interest receivable	68,922	10,675
	<u>149,899</u>	<u>51,105</u>

## 5. Other income

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Net gain on disposal of tangible fixed assets	-	-
Government grant income	-	-
	<u>-</u>	<u>-</u>

## 6. Raising funds

Portfolio management  
Advertising  
Worldpay charges  
Merchandise purchases  
Fundraising expenses

Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
20,321	-
21,274	6,257
31,027	58,023
18,680	15,646
23,945	52
<u>115,247</u>	<u>79,978</u>

## 7. Charitable activities

Staff costs  
Charitable expenditure

Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
500,203	313,058
3,816,380	3,636,112
<u>4,316,583</u>	<u>3,949,170</u>
2,696,563	2,846,287
1,620,020	1,102,883
<u>4,316,583</u>	<u>3,949,170</u>

Analysis by fund  
Unrestricted funds  
Restricted funds



## 7. Charitable activities (continued)

### Expenditure on charitable activities by fund type

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £
Australia	69,584	-	43,400	-
Austria	2,163	-	-	-
Europe	-	-	1,342	-
Focus Punjab-India	447,227	695,591	-	-
Gambia	121,606	-	23,983	-
Hungary	-	-	697	-
India	256,016	263,286	845,691	1,008,935
Iraq	199,776	-	169,011	-
Kenya	84,220	-	50,676	-
Madagascar	25,571	-	25,621	-
Malawi	125,214	-	50,797	-
Malaysia	-	-	698	-
Moldova	44,346	-	27,840	-
Mozambique	-	-	-	-
Nepal	-	-	88,583	-
New Zealand	3,908	-	-	-
Pakistan	8,801	170,363	5,756	-
Philippines	29,902	-	29,070	-
Poland	25,408	125,000	15,015	-
Romania	-	-	3,603	-
Russia	-	-	1,100	-
Slovakia	-	-	638	-
Turkey	2,243	274,699	-	-
Trinidad and Tobago	-	-	47,732	-
UK/Langar Aid	484,212	91,081	831,462	93,948
Ukraine	28,546	-	-	-
Vietnam	-	-	2,018	-
Zambia	81,124	-	22,960	-
Support costs	639,196	-	546,844	-
Governance costs - auditor's remuneration	17,500	-	11,750	-
	<b>2,696,563</b>	<b>1,620,020</b>	<b>2,846,287</b>	<b>1,102,883</b>

## 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 18.

During the year, Ravi Singh, the CEO who is the family member of a Trustee, received £ 48,917 (2022: £46,163) in remuneration for their services.

The total amount of remuneration received by key management personnel is £ 260,773 ( 2022: £ 181,989).

## 9. Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	14	10
<b>Employment costs</b>	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	454,798	286,017
Social security costs	39,122	23,382
Other pension costs	6,283	3,659
	<b>500,203</b>	<b>313,058</b>

No employee received employee benefits of more than £60,000 during the year (2022: £60,000)

## 10. Net gains/(losses) on investments

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Revaluation of investments	(238,342)	(8,346)
Gain/(loss) on sale of investments	(57,068)	16,745
	<b>(295,410)</b>	<b>8,399</b>

## 11. Tangible fixed assets

	Freehold land and buildings £	Fixtures and Fittings £	Computers £	Motor Vehicles £	Total £
<b>Cost</b>					
At 1 April 2022	570,000	54,341	51,230	72,920	748,491
Additions	-	11,934	26,216	31,200	69,350
At 31 March 2023	570,000	66,275	77,446	104,120	817,841
<b>Depreciation and impairment</b>					
At 1 April 2022	-	18,866	21,742	25,826	66,434
Depreciation charged in the year	-	11,357	12,756	12,319	36,432
At 31 March 2023	-	30,223	34,498	38,145	102,866
<b>Carrying amount</b>					
At 31 March 2023	570,000	36,052	42,948	65,975	714,975
At 31 March 2022	570,000	35,475	29,488	47,094	682,057



## 12. Rathbones investments

	Listed Investments £	Investment Portfolio Cash £	Total £
<b>Cost or valuation</b>			
At 1 April 2022	2,971,496	-	2,971,496
Additions	648,781	78,289	727,070
Valuation changes	(295,410)	-	(295,410)
Disposals	(603,717)	-	(603,717)
At 31 March 2023	2,721,150	78,289	2,799,439
<b>Carrying amount</b>			
At 31 March 2023	2,721,150	78,289	2,799,439
At 31 March 2022	2,971,496	-	2,971,496

## 13. Financial instruments

	2023 £	2022 £
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	2,721,150	2,971,496

## 14. Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Other debtors	133,736	24,085
Prepayments and accrued income	3,232	6,698
	136,968	30,783

## 15. Creditors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Other taxation and social security	250	1,023
Trade creditors	17,504	24,364
Other creditors	21,958	22,964
Accruals and deferred income	113,073	15,654
	152,785	64,005

## 16. Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Turkey/Syria Earthquake Appeal	-	569,921	(274,699)	295,222
Panjab Floods Appeal	439,831	-	(408,458)	31,373
Pakistan Floods Appeal	-	170,363	(170,363)	-
Langar Aid	58,639	32,442	(91,081)	-
Hartlepool for Ukraine war	-	125,000	(125,000)	-
India Covid Relief	537,474	12,945	(550,419)	-
	1,035,944	910,671	(1,620,020)	326,595

## 17. Analysis of net assets between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
<b>As at 31 March 2023</b>			
Tangible assets	714,975	-	714,975
Investments	2,799,439	-	2,799,439
Net current assets	10,893,519	326,595	11,220,114
	14,407,933	326,595	14,734,528

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<b>As at 31 March 2022</b>			
Tangible assets	682,057	-	682,057
Investments	2,971,496	-	2,971,496
Net current assets	10,444,013	1,035,944	11,479,957
	14,097,566	1,035,944	15,133,510



## 18. 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	
	2023	2022	2023 £	2022 £
Cash floats provided to facilitate expenditure in non-UK projects	3	2	26,675	17,351
Salary paid to a relative of a trustee for warehouse work	1	1	1,171	3,496
Reimbursement of small expenses	2	4	334	458
<b>Total</b>	<b>6</b>	<b>7</b>	<b>28,180</b>	<b>21,305</b>

## 19. Cash generated from operations

	2023 £	2022 £
(Deficit)/surplus for the year	(398,982)	3,367,415
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(149,899)	(51,105)
Gain on disposal of tangible fixed assets	-	-
Investment (gains)/losses	295,410	(8,399)
Depreciation and impairment of tangible fixed assets	36,432	32,247
<b>Movements in working capital:</b>		
Decrease/(increase) in debtors	(106,185)	225,251
(Decrease)/increase in Creditors	88,780	(8,929)
<b>Cash generated from operations</b>	<b>(234,444)</b>	<b>3,556,480</b>

## 20. Analysis of changes in net funds

The charity had no debt during the year.

## 21. Operating lease commitments

The total of future minimum lease payments under non-cancellable operating leases at the end of the reporting period was:

	2023 £	2022 £
Not later than one year	58,680	8,000
Later than one year and not later than five years	60,200	-
After more than five years	50,000	-
	<b>168,880</b>	<b>8,000</b>

## 22. Comparative Statement of Financial Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Income and endowments from:</b>			
Donations and legacies	5,877,317	1,459,742	7,337,059
Investments	51,105	-	51,105
Other income	-	-	-
<b>Total income</b>	<b>5,928,422</b>	<b>1,459,742</b>	<b>7,388,164</b>
<b>Expenditure on:</b>			
Raising funds	79,978	-	79,978
Charitable activities	2,846,287	1,102,883	3,949,170
<b>Total expenditure</b>	<b>2,926,265</b>	<b>1,102,883</b>	<b>4,029,148</b>
<b>Net (expenditure)/income</b>	<b>3,002,157</b>	<b>356,859</b>	<b>3,359,016</b>
Net gains(losses) on investments	8,399	-	8,399
<b>Net movement in funds</b>	<b>3,010,556</b>	<b>356,859</b>	<b>3,367,415</b>
Fund balances at 1 April 2021	11,087,010	679,085	11,766,095
<b>Fund balances at 31 March 2022</b>	<b>14,097,566</b>	<b>1,035,944</b>	<b>15,133,510</b>



# Corporate Directory

**Registered charity name**

Khalsa Aid International

**Charity registration number**

1163294

**Company registration number**

CE004414

**Principal 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

**Secretary**

Mrs Balvinder Kaur Sohal

**Auditor**

UHY Ross Brooke

**Accountant**

UHY Ross Brooke

**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](http://www.khalsaaid.org)

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