

Khalsa Aid International

Annual Report and Financial Statements 2023/24





RECOGNISE THE WHOLE HUMAN RACE AS ONE

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*

On behalf of the Board of Trustees, it is our privilege to present this year’s Annual Report, reflecting on the achievements and progress of this past year ended 31st March 2024. This was our 24th year of delivering aid across the globe.

Throughout the past year, we have faced unprecedented challenges, however, the organisation and its work have been resilient, and innovative, and the dedication of our teams both volunteers and staff has shone through. Sustained emergencies at home and abroad meant the need for our work has never been greater. Our earthquake relief in Turkey has continued this year, through the provision of regular food and hygiene packs for families impacted by the disaster. Further to this we also saw earthquakes hit Morocco and Nepal, our teams were providing humanitarian aid on the ground soon after these earthquakes hit. Alongside the emergency relief, our long-term development projects across Africa and India have continued. Across Africa, our projects providing clean drinking water and assisting girls with female sanitation support have grown and developed further over the last year. Across India, our medical aid projects have continued. At home across the UK, the increased cost of living has caused further hardship, particularly for those who were already vulnerable. Our UK-based Langar Aid project assisted those affected by the floods, provided support to arriving Sudanese refugees and continued assistance for the homeless, vulnerable and isolated within local communities, providing hot meals six days a week.

As trustees, our primary focus remains on providing strategic oversight and ensuring that the organisation remains financially sound, resilient, and aligned with its mission. This year, we have made significant strides in strengthening governance, enhancing transparency, and ensuring that we are positioned to navigate an ever-changing landscape. To strengthen financial oversight, transparency, and strategic planning, the team appointed a full-time Chief Financial Officer (CFO). This role is essential for ensuring that our governance practices align with the highest standards.

Our heartfelt thanks go to staff, volunteers, donors, and most importantly, our generous supporters. Your contributions have empowered us to continue making a meaningful impact on the lives of those we serve.

As we look to the future, we are confident that the organisation will continue to build on the successes of this past year. The Board remains committed to ensuring that we are well-positioned to meet the challenges of tomorrow while continuing to uphold the values that have brought us this far. We continue to seek guidance from industry leaders in the financial, charity and legal sectors to assist in the improvements and development of our practices.

Thank you for your unwavering support and confidence in our leadership.



Jaswinder Singh Bahra
 Treasurer



Rajpal Singh Wilkhu
 Trustee
 (Appointed on 23.06.2023)



Balvinder Kaur Sohal
 General Secretary / Trustee



Sukhvinder Kaur Dhanjal
 Trustee
 (Appointed on 23.06.2023)



Tarvinder Singh Gill
 (Resigned on 30.11.2023)



Sukhraj Singh
 (Resigned on 10.06.2024)

MESSAGE FROM OUR CHIEF EXECUTIVE / FOUNDER

Waheguru Ji Ka Khalsa, Waheguru Ji Ki Fateh

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

I am pleased to reflect upon the challenges and successes of the past year, our 24th year of serving humanity since inception.

Achieving such a milestone has only been possible with the unwavering commitment and support provided by each member of the Khalsa Aid International team. From our Board of Trustees and management teams to our employees and vast volunteer base, my deepest gratitude to every one of you for your continued support and dedication. Covid presented the charitable sector significant challenges which we also navigated to provide aid where required, the post-Covid phase has been one of recovering and scaling up at pace, this along with my personal health challenges has been a time of immense personal challenge to me, to ensure the organisation has continued to deliver on the expectations from those who support the work of Khalsa Aid.

2023 was an incredibly challenging year, the breadth and depth of the work we undertook was phenomenal. We have been actively coordinating with the Egyptian Red Crescent in an effort to support those being impacted by the war in Gaza. Our support for the victims of the earthquakes in Turkey continues, this year also saw our teams deliver humanitarian aid to those impacted by the earthquakes in Morocco and Nepal. The global landscape is ever changing but our response and principles of delivering aid remain the same. Khalsa Aid International has been a beacon of hope for those struggling to find stability amidst the chaos arising from disasters be it man-made or natural. This ethos runs through the core of Khalsa Aid International and embodies the Sikh principle of 'Sarbat Da Bhalla'. (Recognising the human race as one)

Over the last year, our ongoing initiatives in India (mainly in Panjab) have grown from strength to strength, positively impacting many more individuals and empowering communities. From delivering vital medical assistance to the underprivileged to championing our welfare and education initiative, our projects bring transformative change and foster enduring stability. In July 2023, devastating floods affected many districts in Panjab, our dedicated teams were deployed to conduct assessments and provide aid assistance accordingly. In addition, reinforcing our dedication to sustainable and ethical practices, we initiated a biodiversity project in Panjab. The purpose of the project is to sustain ecosystem services like climate regulation, pollination, and soil and water conservation.

In the UK, our Langar Aid Project supported thousands of people impacted by local emergencies, such as floods and storms caused by extreme weather, and hardship exacerbated by the rising cost of living. This project, which is based in Coventry, has established great relations with its stakeholders, such as local councils and authorities and has become a vital service within the West Midlands. We will be aiming to expand the project across the UK.

Our success is deeply rooted in the strength and dedication of our employees, volunteers, management teams and Board of Trustees. In the past year, we have invested in our workforce, providing enhanced training, and development opportunities, and fostering an inclusive culture that celebrates diversity. As we look forward to the coming year, we remain steadfast in our mission and optimistic about the future. 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. Khalsa Aid International is not merely an organisation, but a global movement fuelled by compassion and change. Your unwavering support has allowed us to navigate the complexities of our organisation and flourish and exceed the expectations of our stakeholders.

Thank you for your continued trust and confidence in our leadership. Together, your kindness and support can continue to make a real difference.



Ravinder Singh Sidhu
CEO/Founder
Khalsa Aid International



OUR VISION AND STRATEGY

Khalsa Aid International is a UK-based humanitarian relief charity (Registered Charity Number: 1163294) with the aim to provide humanitarian aid and support to victims of natural and man-made disasters such as floods, earthquakes, famine, war and civil conflict around the world, with special regard to displaced persons and refugees and victims of other social and economic conditions. The organisation is based upon the Sikh principle of **“Recognise the whole human race as one”**.

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

Inspired by our Sikh faith and guided by our values, 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)
- Commitment (Mokham)
- Courage (Himmat)
- Righteousness (Dharam)
- Leadership (Sahib)

OUR GLOBAL OBJECTIVES

Our Global 2030 strategy has five global objectives that aim to ensure we respond effectively to humanitarian emergencies, contribute significantly to the UN Sustainable Development Goals (SDGs) and advocate for positive social change. Our aims and objectives fully reflect the purposes that the charity was set up to further.

- 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

In the year, we achieved these objectives and SDGs through our activities and projects

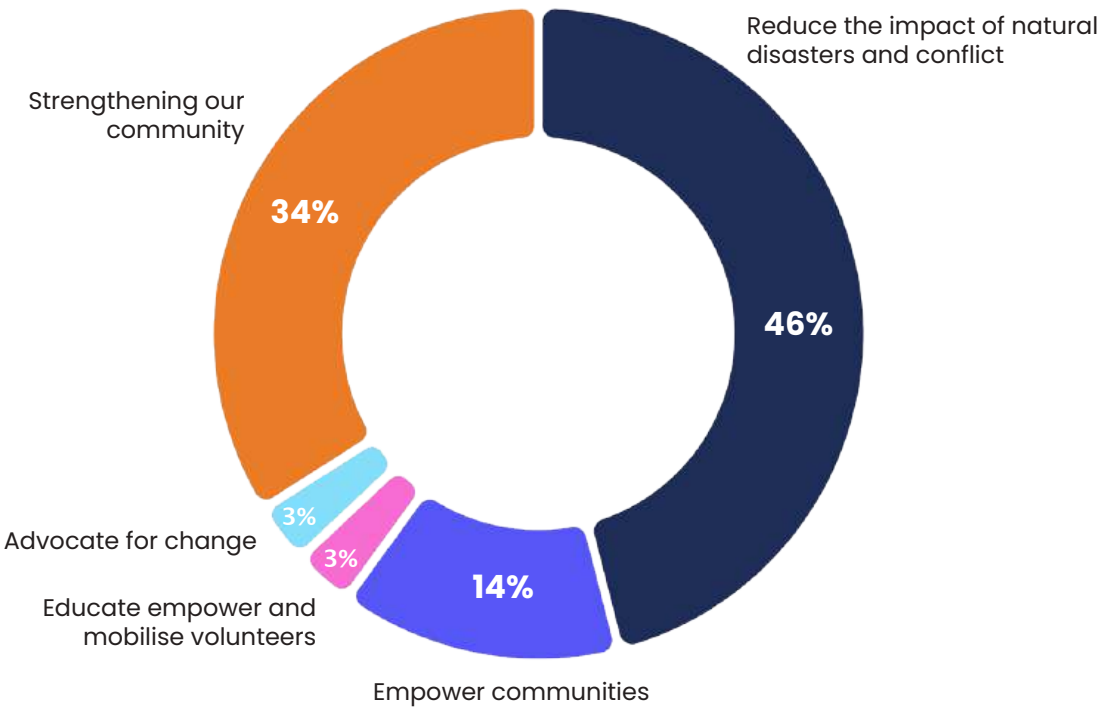
Activities and Projects:

The activities conducted for public benefit can be categorised broadly into the following:

- | | |
|--|--------------------|
| 1. Disaster response – floods, cyclones, and earthquakes | 6. Focus Panjab |
| 2. Conflict and war response | 7. Medical Aid |
| 3. Emergency response | 8. Welfare support |
| 4. Refugee support | 9. Educational Aid |
| 5. Food support, Langar Aid | 10. Water 4 Africa |
| | 11. Pad the Path |

Global objectives impact in the current year

Based on project expenditure





OBJECTIVES ACHIEVED:

1. Reduce the impact of natural disasters and conflict through:

a. Emergency Response:

Providing immediate relief and support during emergencies, including food, shelter, medical aid, necessities, and other support.

b. Recovery and Rehabilitation:

Assisting in the recovery and rebuilding of affected areas, ensuring sustainable development and long-term stability.

c. Advocacy and Collaboration:

Working with local, national, and international partners to advocate for policies and practices that reduce the risk and impact of disasters and conflicts.

2. Empower communities through:

a. Capacity Building:

Providing training and resources to enhance the skills and resilience of community members, enabling them to better respond to and recover from crises.

b. Economic Empowerment:

Supporting livelihood programs that help individuals and families rebuild their economic stability and independence.

c. Community-Led Initiatives:

Encouraging and supporting community-led projects that address specific local needs and promote sustainable development.

Through these efforts, we aim to foster self-reliance and resilience, ensuring that vulnerable communities can thrive despite the challenges posed by conflict and disasters.

3. Educate, empower, and mobilise volunteers through:

a. Education and Training:

Providing comprehensive training programs to equip volunteers with the necessary skills and knowledge to effectively contribute to our mission.

b. Empowerment:

Encouraging volunteers to take initiative and lead projects, fostering a sense of ownership and responsibility.

c. Mobilisation:

Organizing and coordinating volunteer efforts to ensure a swift and effective response to community needs and crises.

Through these efforts, we aim to build a capable and motivated volunteer force that can continue to make a significant impact globally.

4. Advocate for change through:

a. Awareness Campaigns:

Raising public awareness about the challenges faced by these communities through campaigns, events, and media outreach.

b. Collaborative Efforts:

Partnering with other organisation and networks for a coordinated response.

5. Strengthening our community:

a. Infrastructure Development:

Building and improving essential infrastructure such as schools, healthcare facilities, and clean water systems to enhance the quality of life in rural and underserved areas.

b. Educational Programs:

Providing scholarships, educational resources, and vocational training to empower the youth and promote long-term community development.

c. Healthcare Initiatives:

Providing essential medical services and supporting healthcare initiatives to ensure access to quality healthcare for all.

d. Support Programs:

Providing support to vulnerable families and communities—house rebuilds, self-support programs, and developing long-term sustainable programs.

e. Food Programs:

Supporting global vulnerable societies through hot meal and food parcel programs.





Sustainable Development Goals (SDGs) achieved in the year : *details provided under Projects*

SDG 1 No Poverty 	SDG 2 Zero Hunger 	SDG 3 Good Health and Well-Being 	SDG 4 Quality Education 
SDG 5 Gender Equality 	SDG 6 Clean Water and Sanitation 	SDG 10 Reduce Inequalities 	SDG 11 Sustainable Cities and Communities 

Ensuring our work delivers our aims.

We review our aims, objectives, and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes.

We decide on where we work based mainly on the following factors:

- World Bank data on relative levels of poverty for countries across the world.
- Incidence of natural or other disasters.
- Continuing with existing commitments to relieve poverty in key focus areas where we have well-established projects and teams.
- Information from partners about areas not well served by the international community.
- Finding the right partners in areas we work or intend to work in terms of capabilities and synergies.

OUR YEAR AT A GLANCE



1.01 Million

Number of People Reached



45

Active Global Projects



2,449,860

Food Packs/Meals Distributed



23

Borehole Pumps Installed



440

Hand Pumps Installed



440

Trees Planted



8,425

Menstrual Hygiene Kits Provided



480

Medical Cases Funded



2,342

Dialysis Numbers



20

Self-Employment Support

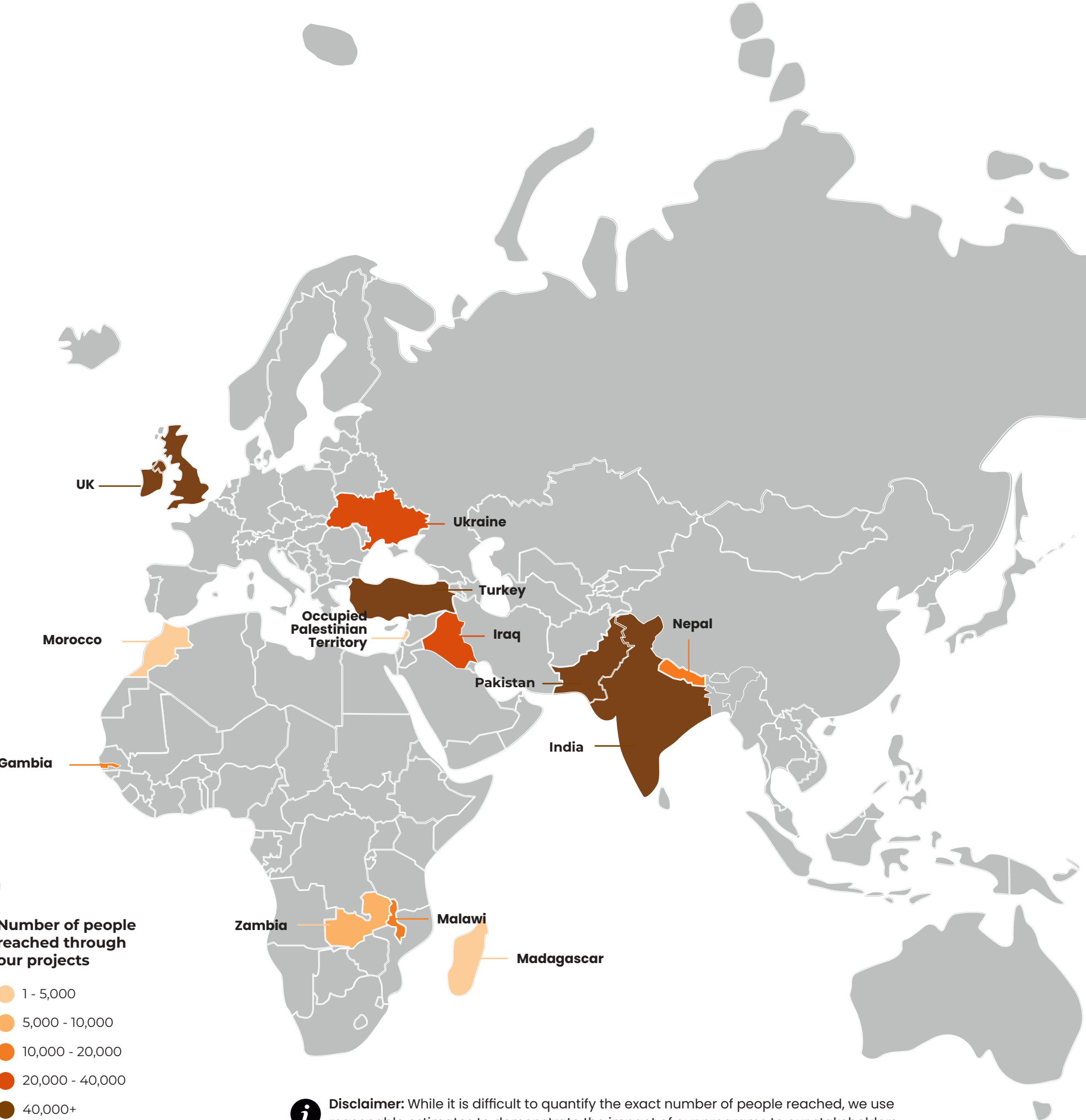


OUR WORK AROUND THE GLOBE

In **2023/24** we have reached an estimated **1.01 million** people across the globe.

Country	Estimated no. of people reached via our programmes*
Gambia	6,000
India	450,000
Iraq	36,000
Madagascar	3,000
Malawi	19,000
Morocco	1,000
Nepal	12,000
Occupied Palestinian Territory	1,000
Pakistan	41,000
Turkey	71,400
UK	340,000
Ukraine	25,500
Zambia	7,000

*Rounded to nearest 100



i **Disclaimer:** While it is difficult to quantify the exact number of people reached, we use reasonable estimates to demonstrate the impact of our programs to our stakeholders.



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

TURKEY EARTHQUAKE

Emergency Relief

Development Programme

SDG 2 – Zero Hunger

SDG 10 – Reduce Inequalities

Emergency Relief Phase

The 7.8 magnitude earthquake that struck southeast Turkey and Syria on 6th February 2023 was one of the most devastating natural disasters in the country's history. It was made worse by a second earthquake of 7.5 magnitude that hit the Elbasan district in Kahramanmaras Province, causing further destruction. Thousands of people were left homeless in freezing winter conditions, leading to an urgent need for shelter, food, and medical aid.

Our emergency relief phase continued from February to July 2023. We delivered aid across 23 locations including Gaziantep, Sanliurfa, Hatay, Adiyaman, Kahramanmaras and many others including villages.

In our emergency relief phase, we assisted 50,194 beneficiaries distributing a total of 72,275 items. A range of different aid items were provided as follows; 5,000 dignity packs, 5,166 hygiene packs, 3,675 food packs, 48,384 water bottles, 200 jackets, 300 tents, 1,200 hot meals, 500 air coolers and 3,350 blankets. We used 59 different volunteers to carry out these distributions during the April to July 2023 period.

Khalsa Aid International, in partnership with The Barzani Charity Foundation (BCF), delivered and distributed 3,000 blankets and 1,500 food packs in Syria (Afrin). There were no Khalsa Aid International volunteers or staff involved in this distribution, we only paid for the items.



Second Phase

During the emergency response phase, our teams noticed that the Syrian refugees living in Turkish camps had been affected severely. As a result, after 5 months of emergency aid, our focus shifted to development aid from July 2023 onwards. The purpose was to help and improve the quality of life for Syrian refugees affected by the earthquake in Turkey.

In our second phase of the Turkey earthquake project for Syrian refugees, we assisted a total of 16,682 beneficiaries. From July 2023 to March 2024, we distributed the following: 2,075 hygiene packs, 10,000 food packs, 2,570 Iftar packs (only during Ramadan), 70,000 kgs coal bags (25kg x 3 per person), 1,100 blankets and 4 medical beds.

Our assistance for Syrian refugees will continue every 2 months on average. Our Khalsa Aid Iraq team along with volunteers from the UK and other global chapters will partake in the distribution and adapt to the needs as per their assessments.



PANJAB FLOODS

Emergency Relief

SDG 1 – No Poverty

SDG 2 – Zero Hunger

SDG 3 – Good Health and Well-Being

SDG 6 – Clean Water and Sanitation

SDG 11 – Sustainable Cities and Communities

In July 2023, Northern India experienced devastating floods primarily due to unprecedented heavy rainfall. The floods were some of the worst the region had seen in recent years, causing wide-spread destruction in both rural and urban areas. Himachal Pradesh, Panjab, Chandigarh, Uttarak-hand and Haryana were the main states that were affected. Major rivers, including Sutlej, Beas and Ravi, swelled beyond capacity due to the excessive rainwater, and water from dams was also released as they neared capacity, exacerbating the flooding in low-lying areas. The monsoon season, which spans from June to September, typically brings about 80% of annual rainfall to the region. While various factors contribute to flooding, experts point to climate change and deforestation as significant drivers of increased occurrences of heavy rainfall.

As many as 1,058 villages in 14 districts of Panjab were affected by the floods. Our Khalsa Aid India team along with volunteers from Khalsa Aid International (UK) team carried out needs assessments and assisted in the following districts: Rupnagar, Mohali, Patiala, Jalandhar, Moga, Hoshiarpur, Ludhiana, Sangrur, Ferozepur, Fatehgarh Sahib and Tarn Taran.

After needs assessments were concluded across the 14 affected districts, our first phase of support during July and August included distributing ration packs, utensils (1,790 sets), 2,038 mattresses, food items, sandbags, cattle feed and dewatering activities. We also deployed rafts to rescue stranded people. A total of 28,507 beneficiaries were supported during the flood relief efforts in our first phase of aid distribution.

As flood waters receded, and some normality returned, we moved into our second phase of relief in November. During this phase, we carried out several activities which included levelling agricultural land, repairing riverbanks, repairing tractors, providing a reversible motor and providing seeds and fertiliser to farmers in 16 villages of Jalandhar, Kapurthala and Tarn Taran district. We distributed wheat seeds (134 acres), corn seeds (280 acres) and green lentils (32 acres) to 200 farmers, covering a total of 446 acres of land. Prior to farmers planting their seeds, we assisted 204 farmers in levelling the affected land, covering a total of 652 acres. Khalsa Aid India team procured the machinery and diesel, with Khalsa Aid International covering the full cost of this activity. Khalsa Aid also repaired 9 tractors and install one submersible motor for farmers.

The floods of 2023 underscored the need for better water management in the State, including improved drainage systems, better forecasting mechanisms, and stricter regulation of dam releases. The disaster also reignited discussions on climate change, as extreme weather events like heavy rainfall are becoming more frequent in the region.



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 six days a week. Its objective is to support the homeless, vulnerable and isolated within local communities.



Food Support

In partnership with local councils, schools, mutual aid groups and similar organisations, we collaborate to deliver food parcels to individuals, families, and the elderly who are isolated, unemployed, or facing financial difficulties. Assisting with food support in the local community, we have noticed a significant rise in the demand for food support this year. This has led us to extend our services to the West Midlands, Warwickshire, and Worcestershire. We are now collaborating with various schools, charities, and organisations to support those in need during this current cost-of-living crisis. The current cost-of-living crisis is affecting many people around the world. With inflation rates rising and the cost of necessities such as food, housing, and healthcare increasing, it is becoming increasingly difficult for individuals and families to make ends meet. This crisis is particularly affecting those who are already struggling financially, including low-income families, seniors, and individuals with disabilities.

Supporting Home and International Students

A pilot project was initiated this year after seeing an increase in support requested by international students. We noticed a high volume of students attending our evening feed for hot meals, indicating a significant need for food support. To address this issue, we partnered with Coventry University, Warwick University, and Coventry College to provide food assistance to both international and home students.

Supporting Local Schools

Our team provides food support to individuals through schools and family hubs as this becomes a safe place for the individual to collect a food parcel. We work on a delivery schedule, providing food parcels and fresh produce fortnightly. Working in partnership with local family hubs and community groups to offer support whenever it is needed. We have developed strong connections with schools that approach us for assistance with breakfast clubs, as they recognise our commitment to helping students who may be facing financial difficulties and lack access to adequate food. This provides students with opportunities to gain work experience as part of their Duke of Edinburgh Award, among others. Furthermore, we visit schools to promote community service by hosting food workshops and raising awareness about homelessness and how we can support our community. We believe that planting these seeds of service will help our community grow stronger.

Food Wastage

Brakes UK continues to support Langar Aid by donating fresh, long-dated produce every month. These vital donations are distributed to local schools and organisations as well as used for our evening feeds. Langar Aid receives ongoing assistance from McDonald's, which includes bulk donations of soft refreshments and surplus food via Martian Brewer Distribution. To reduce waste, any leftover fresh produce that cannot be used is donated to a local Retreat farm. This farm specialises in providing a safe environment and positive experiences for children with learning difficulties.

Corporate Groups Volunteering

We have had a number of corporate companies volunteering at our Langar Aid House (headquarters), including Coventry Building Society, Amazon, Selfridges Leicester and Selfridges Birmingham. These volunteering events have been instrumental in helping us prepare food parcels and cook evening meals for those in need.

Emergency Response – Operations Sudan and Chesterfield Floods

Langar Aid received a call from the Coventry, Solihull and Warwickshire Resilience team on Friday, 28th April, 2023. They requested 700 sandwich bags to be provided for arriving Sudanese passengers at Birmingham Airport. The bags were distributed at the airport for five consecutive days. In addition, the Coventry City Council Migration team approached Langar Aid to provide hot meals for families temporarily housed in a local hotel. Our team supported the migration team for 14 days and supplied essential toiletries and blankets for the families staying at the hotel. In the aftermath of Storm Babet's flooding, our team travelled to the local community of Chesterfield, where a church served as a safe haven for those affected by the floods. Upon our arrival, we provided cleaning supplies and assessed the situation with the church team. Subsequently, we returned the following day and a month later for a community gathering, which was held to provide comfort and support to the affected residents. During this event, the church requested additional supplies, such as wellies, waterproof overalls, and cleaning equipment for their volunteers who were helping to clean the affected houses.

Langar Aid Hub – SWEP

At the start of this year, we acquired a second location from the Coventry City Council. Our goal was to establish a welcoming space for the local community. Our new space has been utilised by the Coventry Migrant and Refugee Centre, which offers weekly ESOL classes to their clients. In addition, we have partnered with Hope into Unity, a local group that creates a social and comfortable atmosphere for elderly African men. From November 2023 to March 2024, we teamed up with the Rough Sleeper Team at CCC. We aim to provide a warm and safe space overnight for those who are homeless or sleeping rough during SWEP (Severe Weather Emergency Protocol).

From 1st April 2023 to 31st March 2024, Langar Aid has served **1,655,000** food parcels and hot meals.

IRAQ – PROJECTS

Emergency Relief Development Programme

- SDG 2 – Zero Hunger
- SDG 3 – Good Health and Well-Being
- SDG 5 – Gender Equality
- SDG 10 – Reduce Inequalities

In 2023, the Kurdistan Region of Iraq (KRI) continued to host a significant number of internally displaced persons (IDPs) and refugees. The total number was approximately 900,467 individuals, which included 631,174 IDPs and 269,293 refugees from various countries. Most of the refugees were from Syria, with smaller numbers from Turkey, Iran, and other locations. Out of the total displaced population, about 30% live in designated camps, while the remaining 70% have integrated into local communities across the KRI.

Iraq Floods Emergency Response

In March 2024, Duhok governorate experienced a tragic emergency when severe floods struck the city. During this crisis, Khalsa Aid International became an essential responder, demonstrating its strong commitment to assisting those affected.

Our Iraq team responded quickly, sending out four large trucks that were crucial in saving 200 families from the floods. These trucks not only rescued people but also helped protect one of the biggest dams nearby. Without these trucks arriving promptly, the dam would have been over-whelmed by the floods, causing severe damage to Duhok City. We extended our support to vulnerable groups, particularly children. We provided diapers, snacks, and milk to 450 children aged 1 to 9, ensuring their basic needs were met.

In addition, we also provided 13,000 hot meals for Iftar and Suhor at 12 hotels where flood victims were staying. This not only fed hungry people but also brought them some comfort during this tough time after the floods. Recognising the diverse needs of the affected population, Khalsa Aid International also distributed 1,220 lunch meals for non-fasting individuals, including the elderly, sick, and children.



Zero Hunger

Since 2015, Khalsa Aid International has provided monthly food packs to these displaced families fleeing to camps like Khanke and Shariya, initially assisting 500 families. As some have become self-sufficient, support now focuses on 100 families, with 1,200 food packs distributed annually to over 7,500 individuals. We also support an orphanage near Khanke, providing over 116,160 meals annually to more than 400 orphans and vulnerable children. These meals, rich in nutrients, improve both the children's health and their academic performance by offering a diverse menu beyond their typical diet.

Ramadan Food Packs

Our annual Ramadan food packs initiative continued to provide essential food supplies to vulnerable and displaced families, including orphans, widows, and those who have lost the breadwinners in their families. In 2023, we distributed a total of 1,500 food packs in the Duhok governorate and Mosul, each containing all the essentials needed to support a family for the entire month of Ramadan.



Education

Back-to-School

The Back-to-School initiative launched by Khalsa Aid International in 2023 made a significant impact on Al Nasir village, Bardarash camp, and Gawilan camps by providing essential school supplies to 2,737 refugee students. This effort was aimed at supporting students' educational needs, encouraging school attendance, and fostering a sense of hope and normalcy in communities affected by conflict and displacement.



Distribution of Heaters for Al Nasir School

Al Nasir School, which serves many students from poor families and refugee backgrounds, struggled with harsh winters and inadequate heating. The school lacked proper insulation, and its old heating system was insufficient. To address this, Khalsa Aid International provided 12 heaters to the school, ensuring all classrooms were warm and comfortable. The project aimed to enhance the learning environment, leading to improved academic performance and overall well-being for both students and teachers.

Other Relief Projects

- Al-Khazir camp, initially set up on 10th June 2014, shelters families from Ninewa Governorate displaced by conflict with ISIS. To assist, Khalsa Aid International distributed 1,740 blankets to 870 families, providing warmth during the cold winter months. This initiative helped prevent weather-related illnesses, especially among vulnerable groups, and improved living conditions in the camp.
- Khalsa Aid International launched the “Planting Memories” project in August 2019 as a heartfelt tribute to the victims of the ISIS war. In 2023, our coordinator along with children planted 50 trees on World Environment Day.
- In a notable act of humanitarian assistance, Khalsa Aid International undertook a project to renovate the home of a Yazidi woman. This woman was the only member of her family to escape when ISIS attacked their village in 2014.
- Akre camp, home to numerous refugees, faced significant challenges in maintaining cleanliness due to insufficient waste disposal facilities; Khalsa Aid aimed to improve sanitation and waste management at the Akre refugee camp by delivering garbage bins to the area.
- Khalsa Aid International worked closely with Lazgin Company to bring in a large-scale cleaning machine to help clean up Duhok City after the floods. This effort was meant to help the city get back to normal by removing debris and mud left by the floods.

OTHER PROJECTS

INDIA

The Indian chapter of Khalsa Aid International is Khalsa Aid India Charitable Trust. The team operates several development projects which 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 Khalsa Aid International (UK) and Khalsa Aid India team members, and the Panjab-based projects sit within our umbrella initiative, ‘Focus Panjab’.

The work undertaken by our Khalsa Aid India Charitable Trust is in agreement with Khalsa Aid International (UK) 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.



Cyclone Michaung Relief (Tamil Nadu)

Emergency Relief

- SDG 1 – No Poverty
- SDG 2 – Zero Hunger
- SDG 3 – Good Health and Well-Being

in late December 2023, Cyclone Michaung’s devastation in Tamil Nadu left thousands of families without basic necessities. Our Khalsa Aid India team swiftly deployed its disaster response team to provide critical relief to affected communities. Working in conjunction with local volunteers from Madurai, the team conducted comprehensive assessments over 9 days across 27 of the hardest-hit villages, identifying the needs of over 1,900 families who had suffered significant financial and property losses. Many lost their homes, belongings, and sources of income. Khalsa Aid International responded by providing these families with essential supplies, including clothing, kitchen items (utensils, spices, and other cooking supplies) and household goods (mats, bedding, buckets, and water pots). Our efforts helped alleviate the suffering caused by the cyclone and contributed to the recovery process. We supported a total of 7,139 family members.

Medical Aid

Development Programme

SDG 1 – No Poverty

SDG 3 – Good Health and Well-Being

Khalsa Aid International funds the medical treatment of patients who are from underprivileged backgrounds. We assist them by funding their treatment, from hospital charges to medicines and after-care fees. All requests for medical aid are assessed and verified by our aid coordinators. The costs are paid directly to the care providers and not to individuals to avoid any misuse of funds. Last year, we helped 480 patients with medical treatment and spent over £700,000 in the 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

Welfare

Khalsa Aid International and Khalsa Aid India work together to provide welfare support to hundreds of people across Panjab and other states of India. This aid includes financial assistance in kind and practical help to people struggling to make ends meet. In 2023, we supported hundreds of people through various initiatives, this includes the below:



- Costing support for 10 weddings.
- Costing support for 10 Bhog Barsis.
- Costing support for 7 cremations.
- Built Library in Gurdwara.
- Completed House rebuild for 50 financially deprived families.
- Distribution of 35,500 water boxes at Takht Sri Damdama Sahib, Fatehgarh Sahib Sabha Anandpur Sahib Hola Mohalla and Takht Sachkhand Sri Hazur Sahib. KAI distributed 773,000 bottles of water.
- We support an orphanage in Kerala with monthly food supplies.

Self-Empowerment and Employment

We aim to empower marginalised communities through various means, such as self-employment, vocational training, and ration distribution. We supported 25 families by providing e-rickshaws, livestock, fabrication tools vocational training and raw materials 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, Khalsa Aid International has been able to help improve the lives of thousands of young children and adults across Panjab and other states in India.



Dashmesh School

At the Dashmesh Public School, holistic and quality education is given to children from marginalised communities. The school is located in Kakra, Bhawanigarh district, where more than 450 children are studying. Khalsa Aid International funds the free education of children from underprivileged backgrounds to help them get a better start in life.

Baba Banda Singh Bahadur Livelihood Support Programme

Maharashtra and Madhya Pradesh

Development Programme

SDG 1 – No Poverty

SDG 2 – Zero Hunger

SDG 3 – Good Health and Well-Being

SDG 5 – Gender Equality

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 Ji (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. Khalsa Aid International developed a focused programme to assist this community with access to education, health and employment skills. Food packages, enrolment for children into schools and financial assistance for studies are already ongoing, with plans to expand our support much broader going forward. We supported 75 Sikhligar students and paid school fees to Devi Rukmani Hr. Sec. School, Khargone, M.P.

Kashmir

SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health and Well-Being

The largest project was the distribution of food packs to 561 families, benefitting 2,250 individuals in various regions of Kashmir, prioritising those in dire need. Additionally, 6 Gurmukhi schools were established, providing a comprehensive curriculum for students aged 8 to 19, and fostering proficiency in the Panjabi language to 185 students. Khalsa Aid International's efforts also extended to the renovation of 2 Sikh schools, including the creation of playgrounds, the provision of computers, and the assurance of adequate water facilities. Furthermore, the programme sponsored 42 children, enabling them to access education despite financial constraints, and constructed 4 homes for underprivileged families, offering stability, particularly during harsh winters. Looking ahead to 2024, the programme will expand its support by providing vital medical assistance to those in need.



Development Programme

SDG 3 – Good Health and Well-Being

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.

Development Programme

SDG 3 – Good Health and Well-Being

SDG 4 – Quality Education

SDG 10 – Reduce Inequalities

The programme is a scholarship, and 300+ native Panjabi students will be selected for one year of online training provided by LBASNAA IAS. This project will help the youth 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 the last year, we have rebuilt 50 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, Khalsa Aid International opened Panjab's most affordable kidney dialysis centre in Fatehgarh Churian, Amritsar district. The cost of funding medical treatments is not affordable for everyone; therefore, this project aims to support those from economically deprived backgrounds. At this centre, we cover 70% of the dialysis fee. In the year, we have treated 142 dialysis patients and carried out 2,342 dialysis procedures.



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 Lopen village in Moga district and Bassi Gujran and Rurewal, Ropar, Mour and Baloh Bathinda. The aim of the project is to support the village through a centre that will give the community access to a library and an IT room 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.

MADAGASCAR

Emergency Relief

SDG 2 – Zero Hunger

SDG 10 – Reduce Inequalities

Earlier in the year (January 2023), Madagascar faced turmoil after Cyclone Cheneso caused severe damage to infrastructure, displacing 55,000 people. In December 2023, we worked in partnership with Lions International to conduct our food distribution initiative across several communities. The main objective was to provide essential food items to those in need, ensuring they had the necessary supplies to sustain their families during this period. The key areas we focused on were in and around Antananarivo, Tsiroanomandidy and Toamasina, serving a total of 3,022 individuals.



MALAWI

Development Programme

In 2023, more than 4 million people were facing food shortages largely because of the devastation caused by Cyclone Freddy. The cyclone washed away 179,000 hectares of crop fields in southern Malawi. Furthermore, a 44% devaluation in the Malawian Kwacha made items more expensive, with income only rising by a maximum 15%, meaning locals had to cover the 29% shortfall from savings or other means. As a result of this food shortage crisis, we implemented our food security programme. The aim was to provide maize seeds and fertiliser to farmers to increase crop yield and help them become self-sufficient. Our volunteers from the UK along with volunteers from Malawi assisted a total of 2,000 farmers. We distributed 25kg of NPK (Nitrogen, Phosphorus and Potassium), 25kg of UREA and a 5kg bag of maize seeds to farmers in the districts of Zomba, Machinga, Chiradzulu and Balaka.

NGO gives people farm inputs

JOHN KASALIKA
STAFF WRITER

United Kingdom-based Khalsa Aid International has distributed farm inputs worth K156 million to 2 000 households from four districts in the Southern Region.

The farmers, from Zomba, Machinga, Balaka and Chiradzulu districts each received a 25-kilogramme (kg) bag of Urea, a 25kg bag of NPK and a 5kg pack of maize seeds.

Speaking during the handover on Tuesday in Chiradzulu, the non-governmental organisation's (NGO) member Indy Narwal said they wanted to help vulnerable communities grow their own food to fight hunger.

He said: "We acknowledge the challenges worsened by the recent devaluation of the kwacha, leading to a surge in fertiliser prices.

"This intervention will ease the burden on the farmers who are grappling with these hardships."

Beatrice Douglas, a



A beneficiary carries the farm inputs

beneficiary, said she was excluded from the 2023 Affordable Inputs Programme (AIP).

"My name did not appear on the list of this year's AIP beneficiaries. I consider the donation a blessing. I will work hard in the farm to ensure I get a bumper harvest," he said.

The NGO yesterday finished the distribution exercise in Balaka District.

Another beneficiary

James Ngunde warned his fellow beneficiaries against selling the farm inputs.

"We are tired of facing hunger every year. Let us use the farm inputs in our fields to improve food security," he said.

Khalsa Aid has been implementing several initiatives in the country, including drilling boreholes, donating sanitary hygiene kits and desks to schools and food packs to needy people. ■



As part of our ongoing monthly food support at Chiradzulu District Hospital, we assist roughly 170 patients and their visiting relatives with food items. On average per month, we deliver 250 kg of maize flour, 20 litres of cooking oil, 170 biscuit packets, 170 milk cartons and 2 handwash for the kitchen. This is an ongoing project.

Lastly, we identified two orphanages that required assistance. The first was Agape Orphanage which housed approximately 60 children, here we delivered 200 kg of maize flour and 200 exercise books. The second was Chikundi Orphanage which housed 23 children, here we delivered 350 kg of maize flour, 5 litres of oil, 2 bails of soya pieces, 60 kg beans, 80 exercise books, 20 beds and 20 mattresses.

MOROCCO

Emergency Relief

SDG 2 – Zero Hunger SDG 10 – Reduce Inequalities

On 8th September 2023, a 6.8 magnitude earthquake struck 72 km southwest of Marrakesh, causing over 2,497 deaths and widespread damage. The Moroccan government declared three days of national mourning and requested international aid for recovery and relief efforts.

Our first team was deployed on the ground within 24 hours, landing on 9th September. We carried out needs assessments and delivered direct aid to the people in affected areas. The distribution included the following: 52 blankets, medicine, 125 lights and bulbs, tents along with other essentials like water, food packs, flour, sugar, oil, salt, rice, tea. Our team departed the affected areas on 25th September but not before identifying further needs for the next visit.

In October 2023, a further team of volunteers visited the affected areas. They distributed the following items: 20 tents, 77 solar-powered lights in Ait Taleb village, 31 food packs to 31 families (155 beneficiaries) in Tamoumant, 35 food packs to 35 families (175 beneficiaries) in Agarsafen Anzal Talingolt and 28 food packs to 28 families (140 beneficiaries) in Tanbdant. This visit was the last of our assistance in the earthquake relief efforts.



NEPAL

Emergency Relief Post-Disaster Relief

SDG 2 – Zero Hunger SDG 10 – Reduce Inequalities



On 3rd November, a 5.7 magnitude earthquake struck Jajarkot District in Karnali Province, causing 153 deaths and injuring over 375. According to the National Disaster Risk Reduction and Management Authority (NDRRMA), around 40 per cent of the houses in the affected areas were damaged.

During the 2015 earthquake in Nepal, we built long-lasting relationships with local volunteers. When this disaster struck, we were able to dispatch a team from the UK to work alongside our local volunteers. In our first phase, we served on average 800 meals daily for 14 days, estimated to have fed over 11,000 people. For those who were in highly remote villages at high altitudes, we arranged for food parcels to be delivered via specialists who had the means to access the areas.

Post-disaster, from 22nd-29th December, our second phase concluded with the delivery of 1,000 food parcels, 500 blankets and 500 tarpaulins to affected remote villages.

OCCUPIED PALESTINIAN TERRITORY

Gaza Emergency Relief

SDG 2 – Zero Hunger SDG 10 – Reduce Inequalities

Following a Hamasled attack in southern Israel on 7th October, Israel conducted intense military operations in Occupied Palestinian Territories, killing over 20,000 people (a third of them children) and wrecking 60% of homes. The blockade on the Palestinian Territories intensified, cutting off all supplies including food, water, electricity, fuel and medicines, aggravating the humanitarian catastrophe. Out of a population of 2.2 million, 1.9 million Palestinians were forcibly displaced.

Understanding the critical need for essential supplies, we collaborated with the Egyptian Red Crescent. With their land transportation support, Khalsa Aid International was able to help deliver 1,000 food packs into the Occupied Palestinian Territory.



AFRICA – Pad the Path

Development Programme

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

Established in 2019, our unique ‘Pad the Path’ programme aims to launch 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 consisting of reusable pads and soap



Our hygiene management kits are locally sourced and purchased, empowering local businesses and boosting the economy. Each girl/woman is given a hygiene pack that consists of 3 reusable pads, 1 soap and 2 information leaflets. In the past year, Khalsa Aid International expanded the initiative by introducing the project to new districts within Malawi and The Gambia. We delivered hygiene management kits to 479 girls/women in Malawi (6 different Schools) and to 269 girls/women in The Gambia (Sintet Village and Kallagi School). In our focus to tackle period poverty, the programme will continue in the coming year.

"I have been fortunate enough to volunteer twice in The Gambia. Both Water 4 Africa & Pad the Path have been incredibly rewarding experiences for me. Khalsa Aid has made it possible for communities to have access to clean running water which they previously had to walk miles for. Pad the Path not only provides young women with sustainable & reusable sanitary pads, but it also educates them about the importance of menstrual hygiene. The projects in Africa are what drew me to start supporting Khalsa Aid before I became a volunteer. It truly is an honour to represent them."

Harminder Sahota
(Key Volunteer)



PAKISTAN

Development Programme

SDG 2 – Zero Hunger

SDG 3 – Good Health and Well-Being

SDG 6 – Clean Water and Sanitation

Following the devastating floods in August 2022, where 33 million people were displaced and one million homes were damaged, our second phase of rehabilitation support took place in April 2023. Khalsa Aid International installed 360 hand pumps in Rajanpur district and 80 hand pumps in Sindh district, providing clean drinking water to a combined 37,150 beneficiaries.

Our commitment to rebuilding houses in the flood-affected district of Rajanpur continued, we successfully rebuilt 11 single-room houses with a kitchen and bathroom, benefiting 660 individuals. Within the same district, we distributed 450 jackets to flood-affected children in the cold month of December.

In an unlinked and unconfirmed blasphemy case, there was an attack on the Christian community in Jaranwala, Faisalabad district. Our local team took immediate action and visited the affected area, providing essential assistance to 85 families totalling 1,150 people. The assistance package included a kitchen set, dinner set, pillows, blankets and a stove.



AFRICA – Plant The Path

Development Programme

SDG 2 – Zero Hunger

SDG 3 – Good Health and Well-Being

In conjunction with our Water4Africa project, we have our ‘Plant the Path’ project where we plant trees to increase food production for the locals. In close vicinity to our water systems, we plant fruit trees such as tangerine, orange, mango, guava, avocado and macadamia. In the past year, we planted 145 trees in The Gambia, 165 trees in Malawi, and 150 trees in Zambia.



UKRAINE

Development Programme

SDG 2 – Zero Hunger

Our support for those affected by the war in Ukraine continued in 2023. Khalsa Aid International collaborated with the Social Work Hub in Kharkiv, assisting with their hot food kitchen initiative. As part of this partnership, we provided essential ingredients to enable the kitchen to continue serving nutritious meals to those in need. During May, June and July, a total of 25,540 meals were prepared as a direct result of our assistance. This support covered the areas of Saltivka, Northern Saltivka and Oleksiyivka.



AFRICA – Water4Africa

Development Programme

SDG 6 – Clean Water and Sanitation

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

Water4Africa, The Gambia

This year, we installed 10 new solar-powered water systems covering 10 villages and 1 school. As a result, 5,808 people and their livestock now have access to clean drinking water. In total, we have installed 27 water systems across The Gambia.



Water4Africa, Malawi

Khalsa Aid International has been working in Malawi since 2015, increasing our operations yearly. Over the past year, our team has installed 6 hand pumps and 2 solar-powered pumps, benefiting 9,035 beneficiaries and their livestock. In total, we have installed 67 water systems across Malawi.

Water4Africa, Zambia

Over the past year, we have continued our long-term development programme in Zambia. We installed 4 water reticulation systems in schools. As a result, 5,693 students, teachers and their live-stock now had access to clean drinking water, increasing benefits for human health. In total, we have installed 13 water systems across Zambia.



Water4Africa is the joy that lights up the faces of children as they watch clean water emerge from the ground bringing hope, health, and a brighter future."

Giacomo Garberoglio
(Programme Manager, Africa)



PUBLIC EVENTS

Snowdon Hike 2023

In 2023, Khalsa Aid International hosted its biggest fundraiser of the year. Our annual Snowdon hike event has been ongoing since 2011. The 11th annual hike was a record-breaking year in terms of total fundraising amount and the number of participants. Over 800 people participated in the hike and helped raise over £175,000 in net proceeds. We were joined by volunteers and coach coordinators from across the UK who ensured a smooth experience for the hikers. Each participant was given a Khalsa Aid International branded apparel, a medal to commemorate their achievement, breakfast snacks, a hot meal on return, hot/cold beverages and free ice cream.



Annual Dinner

Our annual dinner took place in September at the lovely Radisson Blu Edwardian Heathrow. The hotel has been kindly supporting us over the past few years. It was a humbling event, enabling all our global chapter leads and some global volunteers to attend and meet our UK leadership team, employees, donors and other local volunteers. The annual dinner is an opportunity to thank our volunteers, donors and other stakeholders and showcase all our projects from the previous 12 months



PARTNERSHIPS

In the current year, Khalsa Aid International engaged in partnership with organisations that help aid in our key focus areas.

International Rescue Committee (IRC) – £26,110

The partnership between Khalsa Aid International (KAI) and the International Rescue Committee (IRC) concluded during this past 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, Khalsa Aid International anticipates future collaborations, acknowledging the positive impact on refugees’ lives and livelihoods.



RISK MANAGEMENT

Khalsa Aid International is committed to providing humanitarian aid and relief to the most vulnerable and areas 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 trustees and the management team review and assess the major risks to which Khalsa Aid International is exposed relating to the operations, income generation and finances.

The trustees must identify and review the risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Major risks are identified and ranked in terms of their potential impact and likelihood. Where appropriate, risks are covered by insurance.

Key risks and their mitigation measures are as follows:

Staff Safety

Our staff work in parts of the world that are impacted by conflict and/or natural disasters. These environments present several risks to the safety of our staff, as such, safety and wellbeing are of paramount importance, and we have several procedures to manage these risks. Hostile Environment training is provided to all our field staff/ volunteers alongside continual monitoring of the security situation in every single country we work in, ensuring we have adequate measures in place to keep our staff as safe as possible. In addition, our staff completed fire marshal and first aid training, further upskilling their abilities and knowledge.

Fluctuation in donations

As with all other charities in the current financial climate, our income by way of donations has seen fluctuations. To mitigate this risk, the charity continues to diversify its funding resources, build reserves, strengthen donor relationships, and strengthen awareness of the work done and to be done through various means.

Key Personnel

The CEO has founded and headed the organisation for 25 years now and is the face of KAI; his zest and leadership have made KAI a credible charity and a change to this position poses a major risk. Trustees review Business Continuity plans to mitigate this risk, as well as the risk of other key personnel not continuing in their positions.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable incorporated organisation (CIO), registered on 25th August 2015. The charity was established under a constitution which established the objects and powers of the charity.

Organisational Structure

The charity continues to have a minimum of four trustees who meet regularly to review projects and for strategic planning, governance, compliance, and decision-making and continue to provide oversight. The trustees look at the finances and appraise long-term projects before funds are committed. The day-to-day running of the charity is coordinated by a full-time Chief Executive who is supported by other staff members and trustees, as necessary.

The charity has global affiliates (chapters) in various locations. These are not consolidated into this report because the charity does not control these entities.

Our Board of Trustees

The board of trustees directs and oversees the organisation in accordance with its statutory obligations. The trustees of Khalsa Aid International are responsible for agreeing on our overall strategic direction. The board ensures that as an organisation we continue to work towards achieving our vision, using our resources to maximum effect, and upholding our fundamental principles and values.

Our trustees are required to act responsibly, reasonably, and honestly, and look after the resources that are entrusted to them. They must consider, both individually and collectively, that they have at all times acted in a manner that they consider will be most likely to promote the success of the charity in meeting its aims and objectives as set out in its governing documents and in ensuring its long-term security.

Recruitment And Appointment of New Trustees

Each trustee within Khalsa Aid International is a volunteer, selected because of their breadth of skills, knowledge, and experience to support the strategic aims of the charity. Trustees are selected from the pool of volunteers and supporters of Khalsa Aid International as nominated by the CEO, operational managers, or the trustees. Every trustee is appointed for a term of three years by a resolution passed at a properly convened trustees' meeting.

The trustees are from within the 'Sikh' community in the UK. The charity has appointed professional trustees, 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, Rajpal Singh Wilkhu and Sukhvinder Kaur Dhanjal were appointed as trustees to strengthen the expertise of our Board, whilst Tarvinder Singh Gill resigned on 30.11.2023 due to his work commitments.

Induction and Training of New Trustees

An induction process for new trustees is in place which comprises a full overview of our strategic priorities, operational matters and organisational policies & procedures. In addition, trustees 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 (CEO), who leads a senior leadership team, together comprising a Chief Finance Officer (CFO), a Programme Manager Coordinator and a Chief Technology Officer (CTO) who now works full-time to manage and ensure the safety of the charity's cyber security, databases and internal I.T systems.

Mr R. Sidhu remains CEO and is in full-time employment with the charity with a salary of **£47,508.75** per annum.

A full-time CFO was appointed to develop organisational financial strategies, policies, and processes, and is responsible for their implementation, following Board review, advice and approval. Khalsa Aid International will continue to develop its internal policies and operating procedures to ensure transparency and accountability to our donors and supporters.

The Programme manager, with support from the 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.

Remuneration is based on the average pay for similar positions in UK charities; pay scales for key personnel are set by the trustees.

Financial Review

During the year, unrestricted donation income of £3,321,357 was received and was all used in the current year, with some reserves also used for the deficit; Restricted income of £135,174 was also received and used fully for their purpose, with a deficit being funding from general reserves. The net deficit for the year was £682,631.

The charity did see a fall in donation income but with the aid of sound financial management and the support of its staff, volunteers and donors it managed to exceed the previous year's project costs, giving a net deficit of £682,631. The charity continues to conduct fundraising activities to reduce such deficits in future.

Investment Policy

The trustees have a general power to invest and invest in assets as they see fit. The trustees are committed to ensuring that KAI's investment policy aligns with its mission and values.

As the charity needs to respond to disasters and emergencies quickly, it has a policy to keep funds in a combination of short-term and long-term deposits with adequate reserves; the Charity uses investment managers to manage portfolio investments.

In making investment decisions, a range of social, environmental, and ethical considerations are taken into account; investments are made only in companies with strong environmental stewardship, and sustainable resource use, are socially responsible and are in industries involved in ethical practices.

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's end, the charity's free reserves were £13,346,339, which is 10% more than the reserves requirement but is required to cover any deficit for the next financial year. Restricted reserves were Nil. The Trustees continue to review the free reserves through the Reserves policy to ensure reserves remain adequate to serve the charity's short and long-term objectives and mission and ensure that the charity has enough resources to fund its longer-term activities as well as medium-term term going concern requirements. The Reserves policy stipulates how reserves will be used and will mainly cover:

- Scaling up the UK operations to expand worldwide missions and projects including upgrading systems and processes, implementing KAI's medium-term and long-term strategy plan, and forging stronger partnerships globally, to enable KAI to operate to internationally recognised standards of governance, codes of conduct, and humanitarian action.
- Responding to additional 2-3 global disasters and designing and implementing post-disaster and development projects following such disasters to provide both short-term and medium support to such victims.
- Volunteer safety reserve: KAI's dedicated global volunteers continue to face risks during missions; a reserve for their safety is critical to respond to such risks.
- Risk reserves: As a global organisation, the risks related to the charity's work are also global; a risk reserve for risks related to disaster responses, project management, staffing host country instability and political changes, and other environmental and economic changes globally is crucial.

Reserves for the purchase of property for expanding the charity's main premises, and in key focus areas and countries to hold stocks providing stability and security for the charity's future and its long-term projects.

The use of the Reserves will be undertaken gradually over a 5-7-year period, ensuring that growth is well-controlled and well-targeted to the charitable aims of the organisation, maximising public benefit; Trustees use renowned investment managers, striking a balance between risk, return and having access to funds.

Plans for Future Periods

The focus remains on building a brighter future for the people KAI serves, expanding KAI's international chapters, and continuing to make a meaningful impact in the lives we touch. The charity aims to continue fulfilling its objectives, continue with its medium and long-term strategy implementation, expanding projects through deeper and stronger partnerships and networks in many more countries and continue to improve efficiency in how the charity carries out its work. We continue to be inspired by the work our volunteers and other similar organisations do and, from experience, have learnt that we need to push through more borders and blockages more swiftly and kickstart post-emergency programmes simultaneously.

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 Officer (CEO)
- Monitoring performance and risk management
- Reporting performance with integrity and transparency
- Ensuring compliance with UK law and Charity Commission regulations
- Managing its governance processes, including annual evaluation of Board, Committee, Chair, and individual trustee performance
- Representing the interests of Khalsa Aid International stakeholders.
- Providing strategic advice to management

Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK 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 a 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

The Trustees undertake strategic planning to ensure that the charity delivers the maximum public benefit and achieves its 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 future activities.

All our charitable activities focus on our global objectives and are undertaken to further our charitable purposes for the public's benefit.

Volunteers

Khalsa Aid International is generously supported by a network of committed and passionate volunteers across the globe; from our trustees to experts in different fields, to those who are passionate about serving humanity, our volunteers are key to our success; as stated above, all projects involve teams of volunteers who travel for short to long periods to ensure projects are on track. Due to their commitment and service, the Charity can work with a lean staff structure that can call upon several volunteers as and when required.

The charity maintains its 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 conduct checks on staff/volunteers in the UK. 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 UK are of good standing and references will be sought before working with Khalsa Aid International.

Statement on Disclosure of Information to the Auditors

Each person 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

- | | |
|---|---|
| ■ Jaswinder Singh Bahra | ■ Sukhvinder Kaur Dhanjal (Appointed on 23.06.2023) |
| ■ Balvinder Kaur Sohal | ■ Tarvinder Singh Gill (Resigned on 30.11.2023) |
| ■ Rajpal Singh Wilkhu (Appointed on 23.06.2023) | ■ Sukhraj Singh Sanghera (Resigned on 10.06.2024) |

This Trustees' Annual and Strategic Report, prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the Board of Trustees on 13/12/2024 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 31st March, 2024, 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 2024 and 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 following 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 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 are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

The extent to which our procedures can detect 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, 2011, 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



UHY Ross Brooke
Chartered Accountants
Statutory Auditor

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

Date:
15.12.24

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 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Note				
Income and endowments from:					
Donations and legacies	3	3,321,357	135,174	3,456,531	4,178,359
Investments	4	340,450	-	340,450	149,899
Other income	5	1,375	-	1,375	-
Total income		3,663,182	135,174	3,798,356	4,328,258
Expenditure on:					
Raising funds	6	97,555	-	97,555	115,247
Charitable activities	7	3,976,530	461,769	4,438,299	4,316,583
Total expenditure		4,074,085	461,769	4,535,854	4,431,830
Net (expenditure)/income		(410,903)	(326,595)	(737,498)	(103,572)
Net gains(losses) on investments	10	54,867	-	54,867	(295,410)
Net movement in funds		(356,036)	(326,595)	(682,631)	(398,982)
Fund balances at 1 April 2023		14,407,933	326,595	14,734,528	15,133,510
Fund balances at 31 March 2024		14,051,897	-	14,051,897	14,734,528

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 are included.


The notes on pages 56-66 form part of these financial statements.

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11	705,558		714,975	
Investments	12	2,922,080		2,799,439	
		<u>3,627,638</u>		<u>3,514,414</u>	
Current assets					
Debtors	14	26,561		136,968	
Current asset investments	15	8,018,492		-	
Cash at bank and in hand		2,559,813		11,235,931	
		<u>10,604,866</u>		<u>11,372,899</u>	
Current liabilities					
Creditors: amounts falling due within one year	16	(180,607)		(152,785)	
		<u>10,424,259</u>		<u>11,220,114</u>	
Net current assets					
		<u>14,051,897</u>		<u>14,734,528</u>	
Total assets less current liabilities					
		<u>14,051,897</u>		<u>14,734,528</u>	
Funds					
Restricted funds	17	-		326,595	
Unrestricted income funds		14,051,897		14,407,933	
		<u>14,051,897</u>		<u>14,734,528</u>	
Total funds					
		<u>14,051,897</u>		<u>14,734,528</u>	

The financial statements were approved by the Trustees, and authorised for issue on 13/12/2024 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 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	20	(891,701)		(234,444)	
Investing activities					
Purchase of tangible fixed assets	11	(38,601)		(69,350)	
Net purchase of investments		(67,774)		(123,353)	
Investment income received	4	340,450		149,899	
		<u>234,075</u>		<u>(42,804)</u>	
Net cash used in investing activities					
		<u>-</u>		<u>-</u>	
Net cash used in financing activities					
		<u>(657,626)</u>		<u>(277,248)</u>	
Net (decrease)/increase in cash and cash equivalents					
		<u>11,235,931</u>		<u>11,513,179</u>	
Cash and cash equivalents at the beginning of the year					
		<u>10,578,305</u>		<u>11,235,931</u>	
Cash and cash equivalents at the end of the year	21				
		<u>10,578,305</u>		<u>11,235,931</u>	

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 MARCH 2024

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 Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £. The charity has global affiliates in various locations. These global affiliates are not consolidated into these financial statements because the charity does not control these entities.

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation uncertainty, is 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's objectives, as well as any associated support costs.

1.6 Tangible fixed assets and depreciation

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 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Donations and gifts	3,321,357	116,015	3,437,372	3,267,688	897,726	4,165,414
Grants	-	19,159	19,159	-	12,945	12,945
	<u>3,321,357</u>	<u>135,174</u>	<u>3,456,531</u>	<u>3,267,688</u>	<u>910,671</u>	<u>4,178,359</u>

4. Investments

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Income from listed investments	87,960	80,977
Interest receivable	252,490	68,922
	<u>340,450</u>	<u>149,899</u>

5. Other income

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Rent from Coventry	1,375	-
Net gain on disposal of tangible fixed assets	-	-
Government grant income	-	-
	<u>1,375</u>	<u>-</u>

6. Raising funds

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Portfolio management	20,186	20,321
Advertising	22,638	21,274
Worldpay charges	9,476	31,027
Merchandise purchases	25,246	18,680
Fundraising expenses	20,009	23,945
	<u>97,555</u>	<u>115,247</u>

7. Charitable Activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	567,969	500,203
Charitable expenditure	3,870,330	3,816,380
	<u>4,438,299</u>	<u>4,316,583</u>
Analysis by fund		
Unrestricted funds	3,976,530	2,696,563
Restricted funds	461,769	1,620,020
	<u>4,438,299</u>	<u>4,316,583</u>

7. Charitable activities (continued)

Expenditure on charitable activities by fund type

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £
Australia	1,880	-	69,584	-
Austria	-	-	2,163	-
Egypt	26,971	-	-	-
Focus Punjab-India	1,184,673	116,850	447,227	695,591
Gambia	99,248	-	121,606	-
India	478,541	-	256,016	263,286
Iraq	159,063	-	199,776	-
Kenya	-	-	84,220	-
Madagascar	10,644	-	25,571	-
Malawi	131,101	-	125,214	-
Moldova	-	-	44,346	-
Morocco	26,537	-	-	-
Nepal	28,079	-	-	-
New Zealand	-	-	3,908	-
Pakistan	120,011	-	8,801	170,363
Philippines	-	-	29,902	-
Poland	2,689	-	25,408	125,000
Syria (via Turkey)	57,314	-	-	-
Turkey	382,034	301,422	2,243	274,699
UK/Langar Aid	562,530	43,497	484,212	91,081
Ukraine	29,885	-	28,546	-
Zambia	58,261	-	81,124	-
Support costs	598,819	-	639,196	-
Governance costs - auditor's remuneration	18,250	-	17,500	-
	<u>3,976,530</u>	<u>461,769</u>	<u>2,696,563</u>	<u>1,620,020</u>

8. Trustees

None of the trustees received any remuneration or benefits from the charity during the year apart from the reimbursement of expenses, which are set out in note 19.

9. Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	17	14
Employment costs	2024 £	2023 £
Wages and salaries	516,432	454,798
Social security costs	44,238	39,122
Other pension costs	7,299	6,283
	567,969	500,203

No employee received employee benefits of more than £60,000 during the year.

The total amount of remuneration received by key management personnel is £284,094 (2023: £ 260,773).

10. Net Gains/(losses) on Investments

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Revaluation of investments	59,291	(238,342)
Gain/(loss) on sale of investments	(4,424)	(57,068)
	54,867	(295,410)

11. Tangible Fixed Assets

	Freehold land and buildings £	Fixtures and Fittings £	Computers £	Motor Vehicles £	Total £
Cost					
At 1 April 2023	570,000	66,275	77,446	104,120	817,841
Additions	-	2,520	36,081	-	38,601
At 31 March 2024	570,000	68,795	113,527	104,120	856,442
Depreciation and impairment					
At 1 April 2023	-	30,223	34,498	38,145	102,866
Depreciation charged in the year	-	13,014	18,264	16,740	48,018
At 31 March 2024	-	43,237	52,762	54,885	150,884
Carrying amount					
At 31 March 2024	570,000	25,558	60,765	49,235	705,558
At 31 March 2023	570,000	36,052	42,948	65,975	714,975

12. Rathbones Investments

Cost or valuation

At 1 April 2023
Additions
Valuation changes
Disposals
Cash movements

At 31 March 2024

Carrying amount

At 31 March 2024
At 31 March 2023

	Listed Investments £	Investment Portfolio Cash £	Total £
At 1 April 2023	2,721,150	78,289	2,799,439
Additions	1,076,007	-	1,076,007
Valuation changes	54,867	-	54,867
Disposals	(971,074)	-	(971,074)
Cash movements	-	(37,159)	(37,159)
At 31 March 2024	2,880,950	41,130	2,922,080
At 31 March 2024	2,880,950	41,130	2,922,080
At 31 March 2023	2,721,150	78,289	2,799,439

13. Financial instruments

Carrying amount of financial assets

Instruments measured at fair value through profit or loss

	2024 £	2023 £
Instruments measured at fair value through profit or loss	2,880,950	2,721,150

14. Debtors

Amounts falling due within one year:

Other debtors
Prepayments and accrued income

	2024 £	2023 £
Other debtors	23,393	133,736
Prepayments and accrued income	3,168	3,232
	26,561	136,968

15. Current Asset Investments

Fixed term deposits

	2024 £	2023 £
Fixed term deposits	8,018,492	-

16. Creditors

Amounts falling due within one year:

Other taxation and social security
Trade creditors
Other creditors
Accruals and deferred income

	2024 £	2023 £
Other taxation and social security	11,916	250
Trade creditors	122,349	17,504
Other creditors	22,012	21,958
Accruals and deferred income	24,330	113,073
	180,607	152,785

17. Restricted Funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Turkey/Syria Earthquake Appeal	295,222	6,200	(301,422)	-
Panjab Floods 2019 & 2023	31,373	85,477	(116,850)	-
Langar Aid	-	43,497	(43,497)	-
	<u>326,595</u>	<u>135,174</u>	<u>(461,769)</u>	<u>-</u>

18. Analysis of Net Assets Between Funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
As at 31 March 2024			
Tangible assets	705,558	-	705,558
Investments	2,922,080	-	2,922,080
Net current assets/(liabilities)	10,424,259	-	10,424,259
	<u>14,051,897</u>	<u>-</u>	<u>14,051,897</u>

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

19. Related Party Transactions

Transactions with related parties

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

Ravi Singh, the CEO who is the family member of a Trustee, received £54,047 (2023: £48,917) in remuneration for their services.

A close family member of a Trustee was employed by the charity from 1 December, 2023. During the period, this individual received remuneration of £10,000 (2023: £nil).

In the normal course of the charity's work, specifically for carrying out overseas missions, project funds were provided to and spent by certain Trustees and their related parties; they also received reimbursement of project expenses in fulfilling their duties. These are summarised in the table below

	Number of individuals		Amount	
	2024	2023	2024 £	2023 £
Project funds	3	3	94,214	26,675
Payment to relative of a trustee	-	1	-	1,171
Reimbursement of expenses	3	2	755	334
Total	<u>6</u>	<u>6</u>	<u>94,969</u>	<u>28,180</u>

20. Cash Generated From Operations

	2024 £	2023 £
(Deficit)/surplus for the year	(682,631)	(398,982)
Adjustments for:		
Investment income recognised in statement of financial activities	(340,450)	(149,899)
Gain on disposal of tangible fixed assets	-	-
Investment (gains)/losses	(54,867)	295,410
Depreciation and impairment of tangible fixed assets	48,018	36,432
Movements in working capital:		
Decrease/(increase) in debtors	110,407	(106,185)
Increase/(decrease) in creditors	27,822	88,780
Cash generated from operations	<u>(891,701)</u>	<u>(234,444)</u>

21. Cash and Cash Equivalents

	2024 £	2023 £
Current asset investments	8,018,492	-
Cash at bank and in hand	2,559,813	11,235,931
	<u>10,578,305</u>	<u>11,235,931</u>

22. Operating Lease Commitments

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

	2024 £	2023 £
Not later than one year	30,200	58,680
Later than one year and not later than five years	40,000	60,200
After more than five years	40,000	50,000
	<u>110,200</u>	<u>168,880</u>

23. Comparative Statement of Financial Activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income and endowments from:			
Donations and legacies	3,267,688	910,671	4,178,359
Investments	149,899	-	149,899
Other income	-	-	-
Total income	<u>3,417,587</u>	<u>910,671</u>	<u>4,328,258</u>
Expenditure on:			
Raising funds	115,247	-	115,247
Charitable activities	2,696,563	1,620,020	4,316,583
Total expenditure	<u>2,811,810</u>	<u>1,620,020</u>	<u>4,431,830</u>
Net (expenditure)/income	<u>605,777</u>	<u>(709,349)</u>	<u>(103,572)</u>
Net gains(losses) on investments	(295,410)	-	(295,410)
Net movement in funds	<u>310,367</u>	<u>(709,349)</u>	<u>(398,982)</u>
Fund balances at 1 April 2022	14,097,566	1,035,944	15,133,510
Fund balances at 31 March 2023	<u>14,407,933</u>	<u>326,595</u>	<u>14,734,528</u>

Corporate Directory

Registered charity name

Khalsa Aid International

Charity registration number

1163294

Company registration number

CE004414

Principal office and registered office

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

Board of trustees

Balvinder Kaur Sohal
 Jaswinder Singh Bahra
 Rajpal Singh Wilkhu (Appointed on 23.06.2023)
 Sukhvinder Kaur Dhanjal (Appointed on 23.06.2023)
 Tarvinder Singh Gill (Resigned on 30.11.2023)
 Sukhraj Singh Sanghera (Resigned on 10.06.2024)

General Secretary

Mrs Balvinder Kaur Sohal

Auditor

UHY Ross Brooke

Accountant

UHY Ross Brooke

Bankers

Barclays Bank
 244, Hamilton Road,
 Slough
 SL1 4RP

Santander Corporate, Commercial and Business Banking
 Bridle Road, Bootle,
 Merseyside, L30 4GB



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