

COMPANY REGISTRATION NUMBER: CE004414  
CHARITY REGISTRATION NUMBER: 1163294

**KHALSA AID INTERNATIONAL**  
**Charitable Incorporated Organisation**  
**Financial Statements**  
**31 March 2018**

**JOHAL & COMPANY ACCOUNTANTS LTD**

Chartered Accountants & Statutory Auditors

167 Uxbridge Road

Hanwell

London

W7 3TH

**KHALSA AID INTERNATIONAL**  
**Charitable Incorporated Organisation**  
**Financial Statements**  
**Year ended 31 March 2018**

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent auditor's report to the members	<b>11</b>
Statement of financial activities (including income and expenditure account)	<b>15</b>
Statement of financial position	<b>16</b>
Statement of cash flows	<b>17</b>
Notes to the financial statements	<b>18</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>27</b>
Notes to the detailed statement of financial activities	<b>28</b>

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2018**

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2018.

#### **Reference and administrative details**

<b>Registered charity name</b>	KHALSA AID INTERNATIONAL
<b>Charity registration number</b>	1163294
<b>Company registration number</b>	CE004414
<b>Principal office and registered office</b>	Unit 13 Progress Business Centre Whittle Parkway Bath Road Slough SL1 6DQ

#### **The trustees**

Mr Jaspal Singh  
Mr Jaswinder Singh Bahra  
Mr Amarjit Singh Bansal  
Mr Tarvinder Singh Gill  
Mrs Balvinder Kaur Sandhu

<b>Company secretary</b>	Mrs Balvinder Kaur Sandhu
--------------------------	---------------------------

<b>Auditor</b>	Johal & Company Accountants Ltd Chartered Accountants & Statutory Auditors 167 Uxbridge Road Hanwell London W7 3TH
----------------	---

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2018**

#### **Structure, governance and management**

Khalsa Aid International has been established in 2016 to facilitate the expansion and global development of the charity Khalsa Aid. Due to the growth in operations and support for Khalsa Aid International over the last 18 years, the trustees sought legal advice from Harbottle and Lewis on developing a Charitable incorporated organisation to enable the charity to register and develop operations overseas. Khalsa Aid International has been operational since December 5th 2016. This process was led by Mr Mr Jaswinder Singh Bahra, Khalsa Aid International Treasurer. The accounts and report for financial year April 2017 - March 2018 continue to reflect a period of transition of operations from Khalsa Aid to Khalsa Aid International.

#### Recruitment and appointment of new trustees

The Trustees of Khalsa Aid are also Trustees of Khalsa Aid International. The trustees are selected from the pool of volunteers and supporters of Khalsa Aid. The Charity has appointed trustees who are professional, have good standing within their local communities and have actively promoted and supported the work of Khalsa Aid International over the last 16 years.

#### Induction and training of new trustees

All efforts have been made to keep trustees updated on their roles and responsibilities. Regular meetings are held monthly by the trustees and the core team members of International. These meetings are used to update trustees on their responsibilities and it has been proposed that our trustees attend any relevant courses as advised by the Charities commission. Trustees maintain regular communication by way of emails and 'whatsapp' messaging service.

#### Organisational structure

The Charity has a minimum of 5 trustees who meet regularly to review and plan projects. The trustees look at the finances and appraise long-term projects before funds are committed. The day to day running of the charity is co-ordinated by a full-time Chief Executive who is supported by other staff members and trustees as necessary.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. As with all other charities in the current financial climate, our income by way of donations has seen fluctuations. Systems are being established to monitor donations monthly. Ethical Investment of surplus funds is being explored, as at present the charity lacks a long-term strategy to remain financially secure. The Charity now has its accounts independently audited. This will continue to support and improve governance which will help to reduce risk further. The financial and moral support from the Sikh community and the Gurdwaras has continued to grow over the last year; this has enabled the charity and our volunteers to continue with the development of Khalsa Aid International and the global relief missions. There has been an increase in support for the charity at an International level and the Charity is currently looking at ways that this support can be utilised to continue the work and development of International. The move of Khalsa Aid to Khalsa Aid International is to facilitate registration overseas and enable consistent operating procedures across these different countries, across continents from Australia to North America. Work continues to build on this support and further strengthen the Charity on a Global scale. Many projects being undertaken by Khalsa Aid International are planned on a long term basis under the Khalsa Aid International banner and need to be sustainable. Therefore funds and resources are utilised and allocated in accordance with this long-term strategy and planning.

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2018**

#### Governance and Staffing

Khalsa Aid International is strengthening its internal policies and operating procedures to ensure appropriate level of safeguarding, transparency and accountability to our donors and supporters. Work is being done to ensure policies are regularly reviewed and updated as required in line with risks identified or change in legislation. The charity maintains its own DBS checking facility, these checks do not hold merit when volunteers and staff work abroad, however, for our safeguarding purposes the charity will carry out checks on staff/volunteers in the 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. Trustee, Mr J.S. Bahra, continues as treasurer, and oversees and manages the daily financial matters of the charity. Mr R.S Sidhu remains CEO and is in full time employment with the charity with a salary of £33,000 per annum. Tarvinder Singh Gill has joined the board of trustees. All other trustees remain in post. As the charity develops, greater demands are placed on communication and operational systems. As this work cannot be done effectively or efficiently through voluntary manpower and to ensure compliance with the data protection act and best practices, the charity requires dedicated staff working to formalised procedures. An office manager is employed for 20 hours a week together with a full time project coordinator. The role of the project coordinator is to oversee current projects and collect and collate relevant data. The Charity and its work will continue to be governed by way of regular trustee meetings.

#### **Objectives and activities**

##### Objective and aims

The Charity is guided by Guru Gobind Singh Ji's beliefs and teachings to "Recognise the Whole Human Races As One". Guru Gobind Singh Ji was the tenth Guru of the Sikhs and the father of The Khalsa which means "pure and free". The main objectives of Khalsa Aid International are to relieve persons in need, hardship or distress as result of disaster or social and economic circumstances. The granting of relief maybe provided through the agency of other charities on a case by case basis. The Charity will pay special attention to the need of displaced persons and refugees. The particular disasters which have prompted our charitable work are drought, earthquake, flood, other natural disasters or wars or other man-made disasters.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2018**

##### **Achievements and performance**

Projects undertaken this year

The projects listed have been funded by Khalsa Aid International. Prior to December 5th 2016, following this date the projects were funded by Khalsa Aid.

##### **Nepal**

The Nepal earthquake occurred on the 25th April 2015, killing over 9000 people and injuring over 22,000 people. Many families lost their homes and belongings. Khalsa Aid worked with the Nepalese army in Kathmandu to provide daily hot meals for up to 8,000 people daily. Volunteers from across the world travelled to Nepal to work alongside volunteers and the Indian Khalsa Aid International team to provide assistance to those affected by the earthquake. Many remote villages had houses completely destroyed, leaving villagers homeless. Khalsa Aid facilitated the homing of these families by building over 1100 semi-permanent homes since 2015. The work of the charity has continued by supporting a local school providing education to the families and children who were affected by the earthquake. The India team have continued to oversee this work and support the school. The work has been funded via the India projects. Examples of this work can be seen on the Khalsa Aid international social media sites and on the Khalsa Aid international YouTube channel.

##### **Welfare support Punjab, India**

The work of the charity across India has developed significantly with the establishment of a committed team and the registration of Khalsa Aid International as a charitable trust in India. This project continues to support families that have been adversely affected by the conflicts in Punjab during the 1980's. Over 250 needy families are currently being provided monthly welfare support. Most of these families are 'sponsored' by individuals across the UK, these sponsors are encouraged to make direct contact with their sponsored family and many have visited their sponsored families when they visit India. A great deal of work is needed to develop this project further. The identification and assessment of the affected families is time consuming and challenging. Families are often vulnerable and hesitant to come forward. In order to ensure charitable funds are utilised in an effective and efficient manner, criteria and assessment procedures have been established. This will enable greater consistency and transparency in this project. This project in Punjab will continue for the foreseeable future; Khalsa Aid International will continue to provide assistance to those most in need. The process of identifying needy families affected by the events of 1984 continues. This project requires continued resources and manpower to ensure deadlines are met and operational procedures are developed and followed. The India team lead by the managing director continues to oversee and support this work. The team in India currently consists of 20 members of full time staff, including office admin support. This has resulted in greater expenditure and investment in India from Khalsa Aid International in the coming years. Examples of this work can be seen on the Khalsa Aid International social media sites and on the Khalsa Aid international YouTube channel.

##### **PURE- Punjab Underprivileged Rural Empowerment, India.**

Khalsa Aid International launched Focus Punjab and the PURE project in 2012. Through this project underprivileged children from areas of severe deprivation are sponsored and encouraged to attend school. A facility the charity runs in Patiala, Bhai Lalo School provides education for 330 children from the age of 3.5 to 14 years of age. This has been a huge success, providing education to underprivileged children who would otherwise be working in labour jobs with their parents. Children of all faiths attend; uniforms and educational resources are provided by Khalsa Aid. The level of education provided at this school has been recognised as being on par and often exceeding the quality of education delivered at the local state schools in the district. Following the success of this school, the charity has also initiated a project to run a school in another district; Dasmesh School in the Sangroor district of Panjab, this currently has 450 children enrolled from the ages of 3.5 through to 17 years old.

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2018**

The school continues to provide an excellent educational facility to the underprivileged, investment in this continues via the charities funding of the India team's work. Assessments of the most effective way to deliver this project continue, so that the work being carried out can be transparent and the effectiveness of the charities intervention can be monitored. Examples of this work can be seen on the Khalsa Aid International's social media sites and YouTube channel.

#### Malawi Africa

In June 2017 the charity facilitated the installation of 2 water pumps in the rural areas of Malawi outside Chikwawa Phlombe working with Blue Water Drilling company. Each one of these pumps now provides water for a village of 300 - 500 people and their livestock. A further 4 bore holes were installed in December 2017 in the Blanytyre district with the same company. This work has provided fresh, safe and clean drinking water to villages that previously had to travel miles by foot to get access to clean, safe drinking water. Videos available on our social media sites are evident of the joy of the locals at receiving these water boreholes. Examples of this work can be seen on the Khalsa Aid International's social media sites and YouTube channel.

#### India

The team in India led by our Managing Director has developed a very active base of volunteers from across India, these teams of volunteers have been operational in providing immediate hands on relief and assistance to flood hit areas, such as Maharashtra. This year has seen further flooding across India, the teams have also been active in Sri Lanka. The India team have been active in providing assistance to the Rohingya refugees, following the mass migration of people from Myanmar in 2017. We have seen a humanitarian crisis unfolding in southern Bangladesh where hundreds of thousands of Rohingya Muslims are fleeing from their homes in Myanmar seeking refuge in neighbouring Bangladesh. Our India team has established a base in Myanmar and continue to work around the clock to support those in need.

#### Sri Lanka Floods 2017

In May 2017, Sri Lanka was hit by floods and landslides, caused from heavy southwest monsoon. Approximately 1537122 people in 19 districts were affected and 20 died due to the heavy rains, strong winds, lightning and landslides. The team led by Amarpreet Singh landed in Sri Lanka and distributed 1000 emergency relief kits. The team also assisted in cleaning people's homes following the floods and set up a medical and food camp provisions for over 5000 people.

#### Sikligar Project 2017

Sikligar Sikhs were the lohars (ironsmiths/blacksmiths) who once specialized in the craft of making and polishing weapons. What the world knows as Damascus steel, used in making some of the finest swords known to man, was manufactured by Indian lohars and shipped to Damascus as layered iron pellets. The advent of modern weapons and industrial technology has hit the Sikligars hard economically. They are now a poor and backward people who roam about in small groups carrying their meagre possessions on specially designed carts making and selling small articles such as knives, sieves, locks, buckets and toys which they often manufacture from waste metal. One of Khalsa Aid International projects involves helping Sikligar Sikhs in Madhya Pradesh by providing them with new brick houses to live in, construction of which is in progress. An initiative of providing education to all their kids has also been taken by the organization. They have been enrolled in a private school and a water pump has been installed for providing them with clean drinking water.

#### Gujarat Floods 2017

Following heavy rain in July 2017, the Indian state of Gujarat was affected by severe flooding. The floods were reported to have caused a total of 224 deaths between 1 June and 31 July 2017. 16

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2018**

people had died in neighbouring Rajasthan state by 31 July. A team of 4 volunteers visited Gujarat to provide emergency relief items and provided items such as dry food to the flood victims in the relief camps, the team also provided emergency relief kits to more than 350 families in the camps.

#### **Bihar Floods 2017**

Bihar floods affected 19 districts of North Bihar causing the death of 514 people. Devastating floods hit due to excessive heavy rainfall in the monsoon season. Around 1.71 crore people were hit by the floods. Over 8.5 lakh people lost their homes, with Araria district alone accounting for 2.2 lakh homeless people. The 2017 floods broke a 9-Year record of deaths in Bihar. Bihar is India's most flood-prone State, with 76% of the population in the North Bihar living under the recurring threat of flood devastation. Our team of 4 volunteers with 4 local volunteers joined this relief work and started distributing hot meals for a week in the relief camps. Also emergency relief kits including basic necessity items were provided. This work has been covered on a global scale by Khalsa Aid international media. Examples of this work can be seen on the Khalsa Aid Internationals social media sites and YouTube channel.

#### **Yemen**

The charity has been providing food rations whenever possible, dependent on security risk through our partners in Yemen. These rations are delivered to the community in and around Saana, Hajja and Taiz Governorates. These are internally displaced people and locals affected by the conflict ongoing in Yemen. This work has continued as and when logistically possible. Examples of this work can be seen on the Khalsa Aid Internationals social media sites and YouTube channel.

#### **Iraq**

The conflict in Iraq that erupted in the summer of 2014, creating a huge exodus of internally displaced people (IDPs) within Iraq. Khalsa Aid International initially provided food to the Assyrian and Yazidi IDPs in the city of Erbil. This assistance was taken further north in Iraq to the Duhok district. The charity has continued to support the Yazidi community living in the camps by way of regular food drops. This food consists of dried foods aimed at providing staple food such as rice, pasta and other household items on a regular basis. A larger food drop is provided during Ramadan to the Muslim community living in refugee camps near Mosul. The charity has also provided some support to rehabilitate women into their local community once they have fled capture of ISIS. These women are often grieving and traumatised due to the loss of loved ones and their torture at the hands of ISIS. We have been working with a local organisation JINDA to provide food and clothing to these women and their families. In March 2017, an exhibition was held in London titled 'I am Yezidi' narrating the suffering of these women. This exhibition was launched in parliament and held in central London for 2 weeks at the Lacey gallery. The work with the Yezedi community has continued throughout 2017 - 2018, as trusted partners of the Yezedi community in Duhok, the charity has been supporting families in need of urgent medical care. Project Dignity has also been initiated to empower the women who have fled ISIS capture. This project supports women to regain their confidence and take small steps to regaining their identity. The project funds shopping trips for the women to choose their own clothing and through this project some women have been supported with materials to begin their own dress making business, in an effort to become self-sufficient. Examples of this work can be seen on the Khalsa Aid International social media sites and on the Khalsa Aid international you Tube channel.

#### **Lebanon**

Khalsa Aid International has been supporting the Syrian refugees in the Bekka Valley, Lebanon since 2014. The work is carried out through our partners on the ground, Jusoor/Arcenciel. The support includes medical assistance, food and firewood for the winter. This is an on-going project and we are now supporting the refugee children with educational materials which include school furniture, books, stationary etc. This year has seen further development in the school and the charity has continued to



# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2018**

fund resources for the children attending the school. The breakfast club at the school continues to be funded by Khalsa Aid International. Resources such as wheelchairs and walking aids have also been sourced and funded for the disabled children attending the school. Examples of this work can be seen on the Khalsa Aid international social media sites and on the Khalsa Aid International you Tube channel.

#### **Syrian refugee crisis**

Following the unrest in Syria over the previous years we have seen a mass exodus of Syrian families fleeing the conflict. These families have suffered immense trauma and hardship to reach safe shores, often risking life and limb to reach safety. These Syrian refugees have landed on the shores of countries such as Lebanon, Greece and Turkey in large numbers with immense needs for shelter, food and medical treatment. Khalsa Aid International has been working with other organisations on the ground to assist these refugees, providing hot food and assistance when families are being processed on the shores and countries where they have sought refuge. This work has continued over this year. Examples of this work can be seen on the Khalsa Aid International social media sites and on the Khalsa Aid International you Tube channel.

#### **Haiti**

Khalsa Aid International has been supporting eight orphanages since the devastating 2010 earthquake in Haiti which left 220,000 people dead, destroyed 50% of schools and adversely affected over 3.5m people. Khalsa Aid International and its volunteers have provided continuous support and management of these orphanages over the last four years. Support has been provided on a number of fronts including food items, fresh water supplies, essential toiletries, facilitating children's sporting activities and ad-hoc assistance where required. We aim to continue supporting the orphanages with additional volunteers travelling to assist and provide hands on support on a quarterly basis. Following the Hurricanes in 2017, further resources were committed to Haiti, a team of volunteers flew out to Haiti to provide assistance to the orphanages affected by the hurricanes. The charity continues to support the orphanages in Haiti, regular visits are made from volunteers in the UK, Canada and USA to deliver supplies and review the work being done in the orphanages. Examples of this work can be seen on the Khalsa Aids Internationals social media sites and YouTube channel.

#### **United Kingdom**

The charity also endeavours to be of assistance e to the local communities whenever a need arises, as in previous years with the UK floods where Khalsa Aid International were instrumental in providing assistance to flood hit victims across the UK. Covrack in Cornwall was hit by floods in July 2017, the charity worked with the local community to provide hands on assistance and help with flood relief. On 14th June 2017 a fire broke out in the 24 storey Grenfell tower a block of flats in West London. Our team was on site in the early mornings providing emergency relief items, comfort and working with health professionals to assist those who were shocked and had lost family members in the fire. The charity continues to work with the community over the subsequent months providing regular hot meals and supporting a children's centre that had been set up to support the traumatised children. Khalsa Aid Internationals works actively to promote community cohesion, an example of this is the 'Meet the Sikhs event 'which is a partnership of the charity and the Rotary club of Wells in Somerset. This event was again well received this year by the local community in Wells. Langar Aid is a project developed and now well established by Khalsa Aid International, the focus of this work is to work with organisations across the UK providing food and shelter to the homeless and working with foodbanks. This initiative has been well received and continues to grow from strength to strength. The volunteers with this project currently provide weekly feeds across towns in the UK. The volunteer base and areas of operation are increasing for this work, the charity will continue to to support this work and explore ways of developing this further. Examples of this work can be seen on the Khalsa Aid International social media sites and on the Khalsa Aid Internationals you Tube channel.

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2018**

##### **Caribbean Hurricanes**

September 2017 saw Hurricane Irma and Hurricane Maria devastate the Caribbean islands of Anguilla and Dominica. Our teams travelled from the UK to assist the hurricane hit communities who had lost their homes, this aid was provided by way of food supplies, emergency resources such as flash lights, battery power packs, tarpaulin sheets and providing assistance to fishermen to repair their boats so they could begin their businesses and continue with the provision of fresh fish to their local community. Examples of this work can be seen on the Khalsa Aid International social media sites and on the Khalsa Aid International's YouTube channel.

##### **Volunteering and Fundraising**

Many volunteers continue to donate their time to fundraise at community events. Khalsa Aid International is immensely fortunate to have a very proactive volunteer base. The volunteers who went abroad on missions fundraised their own travel costs through Just Giving. We also saw volunteers climbing the 3 Peaks, running marathons and participating in other challenges. The annual Khalsa Aid International fundraiser event was also well attended this year. The annual hike up Mount Snowdon and Ben Nevis were successful fundraising events. The charity held its first 5K run as a fundraiser in Hyde park in August 2017, this event was well attended and proved very popular with people from all walks of life, this event will be organised again for next year. The work of Khalsa Aid International is hugely dependent on volunteers and we remain grateful to those that give up their time for the charity.

##### **Financial review**

All current Khalsa Aid assets will be transferred to Khalsa Aid International. Work is being carried out to enable a smooth transition and protect the name of Khalsa Aid as the charity grows and develops further on the global platform. All Khalsa Aid funds held within Barclays Bank current account has been transferred into the Khalsa Aid International account, work is being done to establish the best process to move any remaining funds to Khalsa Aid International whilst protecting and ensuring the legacy and brand of Khalsa Aid. An update on this will be provided in next year's report. Work is underway to explore asset management to ensure sustainability for the charity.

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2018**

#### **Plans for future periods**

##### **Marketing / Advertising**

Khalsa Aid International continues to grow in support and popularity due to raised awareness through social media such as Facebook, Instagram and Twitter. The Charity has a significant following on Facebook and indeed many volunteers and fundraisers are recruited through Facebook. The charity continues to advertise with a monthly news magazine, and benefits from regular exposure on various media outlets. The Khalsa Aid International YouTube channel has also proved to be a very effective tool for communicating and marketing the work being carried out by the charity. The Khalsa Aid International annual presentation evening was held in October 2016 in London. This evening consisted of a dinner and a presentation of the work of Khalsa Aid International at present and over recent years. Guests were by invite only; individuals that had supported Khalsa Aid International or volunteered with the charity were invited to attend. The cost of this dinner event was supported by a raffle draw, where the raffle prizes were also donated by individuals and businesses who are supporters of the charity. This evening was very well received and was a successful event to engage our supporters. Volunteers with Khalsa Aid International were also able to meet other volunteers and supporters at this evening. We would like to thank the donors for the very generous prizes that enabled this event to take place. The charities annual presentation evening was held in October 2017 in London, showcasing the work of the charity on the global scale, this was well attended by the supporters and volunteers over the previous year.

##### **Future Developments**

The coming year will see the work that has been initiated by Khalsa Aid International to date continue and develop further under Khalsa Aid International. We aim to continue supporting the orphanages in Haiti, with more volunteers travelling to assist and provide hands on support to the orphanages. The work in India will develop further over the coming years and will require continuous funding as the work grows. Our work in Haiti, Lebanon, Nepal, Iraq and in supporting Syrian refugees will continue. In the event of a global humanitarian disaster, the charity will assess, and on a case by case basis aim to act rapidly to provide assistance to those in need. The Charity is looking at ways to utilise the Khalsa Aid International support that is developing for the work and we aim to further the growth and development of the charity and its work. Office space and storage is a concern as the charity grows. Once a suitable property is identified for office space charity funds will be used to purchase or rent such a property. Staffing levels and office space are growing demands for the charity and will be addressed as a priority.

#### **Trustees' responsibilities statement**

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2018**

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

#### **Auditor**

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

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

The trustees' annual report and the strategic report were approved on 31 January 2019 and signed on behalf of the board of trustees by:

Mr Jaswinder Singh Bahra  
Trustee

Mrs Balvinder Kaur Sandhu  
Trustee

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

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

**Year ended 31 March 2018**

#### **Opinion**

We have audited the financial statements of KHALSA AID INTERNATIONAL (the 'charity') for the year ended 31 March 2018 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

### **Independent Auditor's Report to the Members of KHALSA AID INTERNATIONAL *(continued)***

**Year ended 31 March 2018**

#### **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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

### **Independent Auditor's Report to the Members of KHALSA AID INTERNATIONAL *(continued)***

**Year ended 31 March 2018**

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

### **Independent Auditor's Report to the Members of KHALSA AID INTERNATIONAL *(continued)***

**Year ended 31 March 2018**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Johal & Company Accountants Ltd  
Chartered Accountants & Statutory Auditors  
167 Uxbridge Road  
Hanwell  
London  
W7 3TH

31 January 2019



# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2018

		2018		2017
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	1,635,925	1,635,925	378,743
Investment income	6	3,071	3,071	1,016
<b>Total income</b>		<u>1,638,996</u>	<u>1,638,996</u>	<u>379,759</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	50,860	50,860	12,236
Expenditure on charitable activities	8,9	800,505	800,505	235,235
<b>Total expenditure</b>		<u>851,365</u>	<u>851,365</u>	<u>247,471</u>
<b>Net income and net movement in funds</b>		<u>787,631</u>	<u>787,631</u>	<u>132,288</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		2,219,130	2,219,130	-
Transfer		-	-	2,086,842
<b>Total funds carried forward</b>		<u>3,006,761</u>	<u>3,006,761</u>	<u>2,219,130</u>

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

The notes on pages 18 to 25 form part of these financial statements.

**KHALSA AID INTERNATIONAL**  
**Charitable Incorporated Organisation**  
**Statement of Financial Position**  
**31 March 2018**

	Note	2018 £	£	2017 £
<b>Fixed assets</b>				
Tangible fixed assets	13		15,035	–
<b>Current assets</b>				
Debtors	14	7,566		1,250
Cash at bank and in hand		2,986,189		2,219,080
		<u>2,993,755</u>		<u>2,220,330</u>
<b>Creditors: amounts falling due within one year</b>	15	2,029		1,200
<b>Net current assets</b>			2,991,726	2,219,130
<b>Total assets less current liabilities</b>			3,006,761	2,219,130
<b>Net assets</b>			<u>3,006,761</u>	<u>2,219,130</u>
<b>Funds of the charity</b>				
Unrestricted funds			3,006,761	2,219,130
<b>Total charity funds</b>	17		<u>3,006,761</u>	<u>2,219,130</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 January 2019, and are signed on behalf of the board by:

Mr Jaswinder Singh Bahra  
Trustee

Mrs Balvinder Kaur Sandhu  
Trustee

The notes on pages 18 to 25 form part of these financial statements.

**KHALSA AID INTERNATIONAL**  
**Charitable Incorporated Organisation**  
**Statement of Cash Flows**  
**Year ended 31 March 2018**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net income	787,631	132,288
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3,759	–
Other interest receivable and similar income	(3,071)	(1,016)
Interest payable and similar charges	3,860	172
Accrued expenses	577	1,200
<i>Changes in:</i>		
Trade and other debtors	(6,316)	(1,250)
Trade and other creditors	252	–
Cash generated from operations	<u>786,692</u>	<u>131,394</u>
Interest paid	(3,860)	(172)
Interest received	<u>3,071</u>	<u>1,016</u>
Net cash from operating activities	<u><u>785,903</u></u>	<u><u>132,238</u></u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	<u>(18,794)</u>	–
Net cash used in investing activities	<u><u>(18,794)</u></u>	<u><u>–</u></u>
<b>Net increase in cash and cash equivalents</b>	767,109	132,238
<b>Cash and cash equivalents at beginning of year</b>	2,219,080	–
<b>Transfer of funds</b>	–	2,086,842
<b>Cash and cash equivalents at end of year</b>	<u><u>2,986,189</u></u>	<u><u>2,219,080</u></u>

The notes on pages 18 to 25 form part of these financial statements.

**KHALSA AID INTERNATIONAL**  
**Charitable Incorporated Organisation**  
**Notes to the Financial Statements**  
**Year ended 31 March 2018**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 13 Progress Business Centre, Whittle Parkway, Bath Road, Slough, SL1 6DQ.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2018

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2018

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% straight line
Motor vehicles	-	20% straight line
Office Equipment	-	20% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 March 2018**

#### **3. Accounting policies *(continued)***

##### **Financial instruments *(continued)***

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### **4. Limited by guarantee**

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2018

##### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2018 £</b>	Unrestricted Funds £	Total Funds 2017 £
<b>Donations</b>				
Donations	1,635,925	1,635,925	378,743	378,743

##### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2018 £</b>	Unrestricted Funds £	Total Funds 2017 £
Bank interest receivable	3,071	3,071	1,016	1,016

##### 7. Costs of raising donations and legacies

	Unrestricted Funds £	<b>Total Funds 2018 £</b>	Unrestricted Funds £	Total Funds 2017 £
Donations - advertising & promotion	29,016	29,016	9,394	9,394
Donations - other motor/travel costs	11,454	11,454	2,842	2,842
Donations - fund raising activities	10,390	10,390	–	–
	<u>50,860</u>	<u>50,860</u>	<u>12,236</u>	<u>12,236</u>

##### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2018 £</b>	Unrestricted Funds £	Total Funds 2017 £
Iraq	131,941	131,941	56,637	56,637
India	168,655	168,655	87,794	87,794
Syria Refugees	35,423	35,423	25,518	25,518
Other charity projects	78,674	78,674	13,447	13,447
Anguilla	6,711	6,711	–	–
Langar Aid	10,937	10,937	–	–
Turkey	6,763	6,763	–	–
Yemen	4,522	4,522	–	–
Malawi	32,997	32,997	–	–
Kenya	29,267	29,267	–	–
Zambia	31,744	31,744	–	–
Greece	1,346	1,346	–	–
Haiti	34,190	34,190	–	–
Support costs	227,335	227,335	51,839	51,839
	<u>800,505</u>	<u>800,505</u>	<u>235,235</u>	<u>235,235</u>



# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

### Notes to the Financial Statements *(continued)*

**Year ended 31 March 2018**

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2018 £</b>	Total fund 2017 £
Iraq	131,941	–	131,941	56,637
India	168,655	–	168,655	87,794
Syria Refugees	35,423	–	35,423	25,518
Other charity projects	78,674	–	78,674	13,447
Anguilla	6,711	–	6,711	–
Langar Aid	10,937	–	10,937	–
Turkey	6,763	–	6,763	–
Yemen	4,522	–	4,522	–
Malawi	32,997	–	32,997	–
Kenya	29,267	–	29,267	–
Zambia	31,744	–	31,744	–
Greece	1,346	–	1,346	–
Haiti	34,190	–	34,190	–
Governance costs	–	227,335	227,335	51,839
	<u>573,170</u>	<u>227,335</u>	<u>800,505</u>	<u>235,235</u>

#### 10. Net income

Net income is stated after charging/(crediting):

	<b>2018 £</b>	2017 £
Depreciation of tangible fixed assets	<u>3,759</u>	<u>–</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2018 £</b>	2017 £
Wages and salaries	120,721	27,655
Social security costs	6,676	2,389
Employer contributions to pension plans	399	–
Other employee benefits	1,696	–
	<u>129,492</u>	<u>30,044</u>

The average head count of employees during the year was 7 (2017: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2018 No.</b>	2017 No.
Number of staff	<u>7</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2018

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity were received by the trustees.

#### 13. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2017	–	–	–	–
Additions	3,810	11,325	3,659	18,794
<b>At 31 March 2018</b>	<u>3,810</u>	<u>11,325</u>	<u>3,659</u>	<u>18,794</u>
<b>Depreciation</b>				
At 1 April 2017	–	–	–	–
Charge for the year	762	2,265	732	3,759
<b>At 31 March 2018</b>	<u>762</u>	<u>2,265</u>	<u>732</u>	<u>3,759</u>
<b>Carrying amount</b>				
<b>At 31 March 2018</b>	<u>3,048</u>	<u>9,060</u>	<u>2,927</u>	<u>15,035</u>
At 31 March 2017	–	–	–	–

#### 14. Debtors

	2018 £	2017 £
Other debtors	<u>7,566</u>	<u>1,250</u>

#### 15. Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals and deferred income	1,777	1,200
Social security and other taxes	252	–
	<u>2,029</u>	<u>1,200</u>

#### 16. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £399 (2017: £Nil).

# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2018

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2017	Income	Expenditure	At 31 March 2018
	£	£	£	£
General funds	<u>2,219,130</u>	<u>1,638,996</u>	<u>(851,365)</u>	<u>3,006,761</u>

#### 18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£
Tangible fixed assets	15,035	15,035	–
Current assets	2,993,755	2,993,755	2,220,330
Creditors less than 1 year	<u>(2,029)</u>	<u>(2,029)</u>	<u>(1,200)</u>
<b>Net assets</b>	<u>3,006,761</u>	<u>3,006,761</u>	<u>2,219,130</u>

**KHALSA AID INTERNATIONAL**  
**Charitable Incorporated Organisation**  
**Management Information**  
**Year ended 31 March 2018**

**The following pages do not form part of the financial statements.**

**KHALSA AID INTERNATIONAL**  
**Charitable Incorporated Organisation**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2018**

	2018 £	2017 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	1,635,925	378,743
	<u>                    </u>	<u>                    </u>
<b>Investment income</b>		
Bank interest receivable	3,071	1,016
	<u>                    </u>	<u>                    </u>
<b>Total income</b>	<u>1,638,996</u>	<u>379,759</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Purchases	29,016	9,394
Other motor/travel costs	11,454	2,842
Other office costs	10,390	–
	<u>                    </u>	<u>                    </u>
	50,860	12,236
	<u>                    </u>	<u>                    </u>
<b>Expenditure on charitable activities</b>		
Purchases	511,259	177,412
Wages and salaries	120,721	27,655
Employer's NIC	6,676	2,389
Pension costs	399	–
Other post-retirement benefits	1,696	–
Rent	15,810	2,487
Light and heat	701	–
Insurance	4,837	1,321
Other establishment	7,956	561
Vehicle leasing/hire	5,720	2,223
Other motor/travel costs	54,532	7,786
Legal and professional fees	12,452	6,734
Telephone	4,948	1,191
Other office costs	24,727	5,304
Depreciation	3,759	–
Other interest payable and similar charges	3,860	172
Fundraising fee	16,774	–
Employee training	3,678	–
	<u>                    </u>	<u>                    </u>
	800,505	235,235
	<u>                    </u>	<u>                    </u>
<b>Total expenditure</b>	<u>851,365</u>	<u>247,471</u>
	<u>                    </u>	<u>                    </u>
<b>Net income</b>	<u>787,631</u>	<u>132,288</u>

# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2018

	2018 £	2017 £
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Donations - advertising & promotion	29,016	9,394
Donations - other motor/travel costs	11,454	2,842
Donations - fund raising activities	10,390	—
	<u>50,860</u>	<u>12,236</u>
<b>Costs of raising donations and legacies</b>	<u>50,860</u>	<u>12,236</u>

# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

### Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2018

	2018 £	2017 £
<b>Expenditure on charitable activities</b>		
<b>Iraq</b>		
<b><i>Activities undertaken directly</i></b>		
Iraq - purchases	130,136	53,810
Iraq - other motor/travel costs	1,805	2,827
	<u>131,941</u>	<u>56,637</u>
<b>India</b>		
<b><i>Activities undertaken directly</i></b>		
India - purchases	138,141	87,794
India - wages/salaries	7,420	–
India - other motor/travel costs	17,110	–
India - other office costs	5,984	–
	<u>168,655</u>	<u>87,794</u>
<b>Syria Refugees</b>		
<b><i>Activities undertaken directly</i></b>		
Syria Refugees - purchases	33,718	23,539
Syria refugees - other motor/travel costs	1,705	1,979
	<u>35,423</u>	<u>25,518</u>
<b>Other charity projects</b>		
<b><i>Activities undertaken directly</i></b>		
Other charity activities - purchases	62,903	12,269
Other charity activities - other motor/travel costs	15,771	1,178
	<u>78,674</u>	<u>13,447</u>
<b>Anguilla</b>		
<b><i>Activities undertaken directly</i></b>		
Anguilla relief - purchases	6,711	–
<b>Langar Aid</b>		
<b><i>Activities undertaken directly</i></b>		
Langar Aid - purchases	8,677	–
Langar Aid - rent	2,260	–
	<u>10,937</u>	<u>–</u>
<b>Turkey</b>		
<b><i>Activities undertaken directly</i></b>		
Turkey- purchases	5,778	–
Turkey - other motor/travel costs	985	–
	<u>6,763</u>	<u>–</u>
<b>Yemen</b>		
<b><i>Activities undertaken directly</i></b>		

# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

### Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2018

	2018	2017
	£	£
Yemen - purchases	4,522	—
<b>Malawi</b>		
<b><i>Activities undertaken directly</i></b>		
Malawi - purchases	30,347	—
Malawi - other motor/travel costs	2,650	—
	<u>32,997</u>	<u>—</u>
<b>Kenya</b>		
<b><i>Activities undertaken directly</i></b>		
Kenya - purchases	28,790	—
Kenya - other motor/travel costs	477	—
	<u>29,267</u>	<u>—</u>
<b>Zambia</b>		
<b><i>Activities undertaken directly</i></b>		
Zambia- purchases	28,409	—
Zambia - other motor/travel costs	3,335	—
	<u>31,744</u>	<u>—</u>
<b>Greece</b>		
<b><i>Activities undertaken directly</i></b>		
Greece - purchases	1,346	—
<b>Haiti</b>		
<b><i>Activities undertaken directly</i></b>		
Haiti - purchases	31,781	—
Haiti - other motor/travel costs	2,409	—
	<u>34,190</u>	<u>—</u>
<b>Governance costs</b>		
Governance costs - wages/salaries	113,301	27,655
Governance costs - employer's NIC	6,676	2,389
Governance costs - pension costs	399	—
Governance costs - other employee benefits	1,696	—
Governance costs - rent	13,550	2,487
Governance costs - light & heat	701	—
Governance costs - insurance	4,837	1,321
Governance costs - IT expenses	7,956	561
Governance costs - vehicle leasing	5,720	2,223
Governance costs - other motor/travel costs	8,285	1,802
Governance costs - accountancy fees	2,849	1,200
Governance costs - legal and other professional fees	9,603	5,534
Governance costs - telephone	4,948	1,191
Governance costs - other office costs	18,743	5,304
Governance costs - depreciation	3,759	—
	<u>203,023</u>	<u>51,667</u>
Carried forward	203,023	51,667



# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

### Notes to the Detailed Statement of Financial Activities *(continued)*

#### Year ended 31 March 2018

	<b>2018</b>	2017
	£	£
Brought forward	203,023	51,667
Governance costs - other finance costs	3,860	172
Governance costs - fundraising fee	16,774	-
Governance costs - employee training	3,678	-
	<u>227,335</u>	<u>51,839</u>
<b>Expenditure on charitable activities</b>	<u><u>800,505</u></u>	<u><u>235,235</u></u>