

COMPANY REGISTRATION NUMBER: CE004414

CHARITY REGISTRATION NUMBER: 1163294

**KHALSA AID INTERNATIONAL**  
**Charitable Incorporated Organisation**  
**Financial Statements**  
**31 March 2019**

**JOHAL & COMPANY ACCOUNTANTS LTD**

Chartered Accountants & statutory auditor

167 Uxbridge Road

Hanwell

London

W7 3TH

**KHALSA AID INTERNATIONAL**  
**Charitable Incorporated Organisation**  
**Financial Statements**  
**Year ended 31 March 2019**

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# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

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

#### **Year ended 31 March 2019**

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 2019.

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

**Registered charity name** KHALSA AID INTERNATIONAL

**Charity registration number** 1163294

**Company registration number** CE004414

**Principal office and registered office** 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

**Company secretary** Mrs Balvinder Kaur Sandhu

**Auditor** Johal & Company Accountants Ltd  
Chartered Accountants & statutory auditor  
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 2019**

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

Khalsa Aid International is now in its 20th year. The year April 2018 to March 2019 has seen the charity and its work further develop at a significant pace. The projects established across Haiti, India, Iraq, and in assisting Syrian refugees continues. The work in Nepal following the earthquake in April 2015 has continued with support being provided for a school. This year has also seen a further rise in the movement of people fleeing the conflict and civil unrest in Syria and in Myanmar this has continued to impact on the charities work and resources significantly. In line with the growth of the charities work the board has been working on strengthening its operating procedures and further developing the organisational structure.

Recruitment and appointment of new trustees.

The trustees are selected from the pool of volunteers and supporters of Khalsa Aid International. The trustees are predominately from within the 'Sikh' community in the UK. The Charity has appointed trustees who are professional, have good standing within their local communities and are actively promoting and supporting the work of Khalsa Aid International over the last 20 years. Further trustees are being sought with skillsets in areas that could be beneficial to the organisations development.

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 Khalsa Aid 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.

Organisational structure

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

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. Investment of surplus funds is being investigated. Discussions have taken place with financial advisors, who are presenting available options on financial investments to the board. At present the charity lacks a long term strategy to remain financially secure and stable. The Charity 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. The charity continues to see an increase in support for its work 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 Khalsa Aid international. Khalsa Aid International continues to gain support amongst the Sikh Diaspora across continents from Australia to North America. Khalsa Aid International continues to attract further accolades and awards over the last year. Work continues to build on this support and further strengthen the Charity on a Global scale, solicitors have been instructed to oversee the global development and ensure compliance with regulations across the various countries where Khalsa Aid international is registering. Many projects being

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

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

#### **Year ended 31 March 2019**

undertaken by the charity are planned on a long term basis and need to be sustainable. Therefore funds and resources are utilised and allocated in accordance with this long term strategy and planning. Work is underway to ensure funds raised for specific projects remain restricted and on further improving transparency of the reporting on specific project expenditures. Office running costs and staffing continue to be supported largely by Gift aid received on donations to the charity.

#### **Governance and Staffing**

Khalsa Aid International will continue to develop its internal policies and operating procedures to ensure transparency and accountability to our donors and supporters. 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. Trustee, Mr J.S. Bahara, 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. 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 other relevant legislation, the charity requires dedicated staff working to formalised procedures and within established structures. An office manager is employed for 37.5 hours a week together with a 2 full time project coordinators. The role of the project coordinators is to oversee current projects and collect and collate relevant data. An IT expert has also been employed 2.5 days a week to manage and ensure safety of the charities cyber security, databases and internal IT systems. A full time bookkeeper has been employed to assist the charities financial management day to day The Charity and its work will continue to be governed by way of regular trustee meetings. Work continues to strengthen and further develop the charities operating procedures and ensure effective governance procedures are in place.

#### **Objectives and activities**

##### **Objective and aims**

The Charity is guided by Guru Gobind Singh Ji's beliefs and teachings to "Recognise the whole Human Race 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 a result of disaster, war or social and economic circumstances. 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 and other man-made disasters. Where it is necessary the charity may deliver aid provisions through the assistance of a local agency, all due diligence is performed in identifying potential agencies to support the work of the charity. Cash is not transferred to agencies and financial control remains with the charity.

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

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

**Year ended 31 March 2019**

#### **Achievements and performance**

Projects undertaken this year

Examples of the work listed here can be seen on the Khalsa Aid International social media sites and on the Khalsa Aid International YouTube channel.

Langar Aid (LA) is a project by Khalsa Aid international. Langar is the name for a communal kitchen, providing food to those in need, regardless of their faith. Langar Aid was established to support food banks and those struggling to meet their daily needs across the UK. Langar Aid is predominantly run by volunteers but Khalsa Aid international pays the salary for 2 employees to manage the project daily. In June 2018, Coventry Council provided a local community center to Langar Aid to facilitate the needs of the homeless and rough sleepers and to create a safe space for these vulnerable groups to receive our services. This building has been named Langar Aid house. Langar Aid provides services in Rugby, Slough and have set up new feeds in Milton Keynes and Ilford, East London, focusing on providing warm food, hot drinks and when available, warm clothing. The Coventry and Slough team set up the 'Bag of Warmth' campaign in their respective towns. The project saw them visit local schools to help create small bags of gloves, hats and scarves to distribute to the homeless and rough sleepers during the cold winter months. The Langar Aid teams have a close relationship with many national food outlets such as Lidl, Greggs and Tesco, these companies regularly donate fresh food items to LA. These donations are shared amongst food banks, other community organisations and local schools. Langar Aid has been awarded the 'Queens Award' for voluntary service to the community in October 2018.

#### **India**

Khalsa Aid International's India office is located in Patiala, Panjab. The team operate several local projects, that includes providing pension payments to poverty-stricken families, payments for medical procedures and operations for those who cannot afford their own medical expenses. The 'sponsor a child project' supports school fees of children from underprivileged poverty-stricken families, the charity has also assisted destitute families with house construction projects.

#### **Welfare Support Panjab, India**

This project has been extended to those families that have been adversely affected by the conflicts in Panjab during the 1980's. Over 250 disadvantaged families are currently being provided monthly welfare support. Most of these families are 'sponsored' by individuals across the UK, these sponsors are encouraged to make direct contact with their sponsored family and many have visited their sponsored families when they visit India. 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 Panjab will continue for the foreseeable future; Khalsa Aid International will continue to provide assistance to those most in need. The process of identifying disadvantaged 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. A managing director has been appointed to oversee operations and development across India. The team in India currently consists of 20 members of staff. This will result in greater expenditure and investment in India from Khalsa Aid International in the coming years.

PURE -Panjab Underprivileged Rural Empowerment, India.

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

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

#### **Year ended 31 March 2019**

Khalsa Aid International launched Focus Panjab and the PURE project in 2012. Through this project underprivileged children from areas of severe deprivation will be sponsored and encouraged to attend school, alongside religious education classes. There are currently 2 schools running successfully, the results of regular educational assessments carried out in the school are very encouraging and are on par if not exceeding local private schools. These schools provide opportunity to gain an education to children who would otherwise be working in manual labour jobs with their parents. 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.

The team in India also responds to natural disasters or manmade conflicts. Over the last twelve months, the India team has worked in Kerala, Bangladesh, Indonesia, Laos and Nepal.

Kerala - in August 2018, the region was subjected to heavy rainfall which resulted in devastating floods. Khalsa Aid International launched a global campaign to raise funds for Kerala and utilized the team in India to manage the relief effort in Kerala. The Rotarian charity 'Water Survival Box' entered into a partnership with Khalsa Aid International and shipped 200 boxes to Kerala, where the team in India received and distributed these to the communities that had lost their belongings due to the flooding. Khalsa Aid International will continue to spend the funds raised specifically for this disaster over the next 2 years.

#### **Bangladesh**

Following displacement of three quarters of a million Rohingya refugees, who fled from Myanmar to Bangladesh resulting in one of the largest refugee camps in the world, our team in India have continued to supply the over populated camps with food and water on a regular basis. During the peak of the Rohingya crisis, Khalsa Aid International were one of the first organisation to work within the country. At the start we were providing hot meals and fresh water but as more organizations arrived, we pivoted our work to concentrate on sanitation. As well as sanitation we also supported local education centers by providing stationary and other items, material for families to build temporary housing and we also built a fully functional playground for the children to use.

Kashmir -In the aftermath of a terrorist attack in Jammu and Kashmir, a number of Kashmiri students at universities across the country were targeted and attacked in retaliation to the soldier's deaths. Our team in India provided a number of coaches to safely transport students from across India back home to Kashmir.

Sikligar Sikhs - a community of Sikhs living in the village of Anjad, district Burhanpur in Madya Pradesh was brought to the attention of Khalsa Aid International India. The village was comprised of temporary shacks and mud huts, homes not fit for families to bring up young children. Khalsa Aid International India set up a new house building project, creating safer places for the community to live and bring up their families. We have also constructed a borehole water pump, instantly improving the lives of the Sikligar Sikh's by providing them with their own source of drinking water. The team also funded a number of educational initiatives for the local community.

Jammu Hospital - a hospital which was poorly funded over a number of years with no maintenance or upkeep was brought to the attention of Khalsa Aid International India. Over the last couple of years, Khalsa Aid International India has been funding renovation work, ward by ward and will continue until the hospital has been full renovated.

#### **Nepal**

The Nepal earthquake occurred on the 25th April 2015, killing over 9000 people and injuring over 22,000 people. Following the earthquake the charity has continued to support a school on the outskirts of Kathmandu. The rebuild of this school has now been completed and the school has been furnished.

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

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

#### **Year ended 31 March 2019**

This school is now providing education to local villages. Work continues to support this school.

#### Turkey

In Turkey we work mostly in two locations - Adana, which is located only 250km from the border of Syria, and Cesme, which is only around 15km away from Chios, Greece. Cesme is a major crossing point for refugees looking to seek asylum in Europe whereas Adana is one of the nearest safe cities close to the border. Khalsa Aid International has been working with local grassroot organisations supporting Syrian refugees in unofficial camps in both locations. These unofficial camps do not receive aid from any other organisations, hence why Khalsa Aid International has decided to work here. Over the last year, we have provided monthly food packs and firewood in the winter. We have also provided children with warm coats and shoes as well as providing families with mattresses which were damaged during the flooding.

#### Yemen

Yemen has been at war for several years and it is the innocent Yemenis who are struggling the most - many of them women and young children. Khalsa Aid International has been working with a UK based organisation, to facilitate the delivery of food items through a local organization in Yemen who distribute food on our behalf. Previously we sent a shipping container full of food and have plans to send many more. No funds have been sent to Yemen.

#### Malawi

Malawi remains one of the poorest countries in the world, hence Khalsa Aid International has been trying to expand our projects in the countries. Currently, we work in the southern region of Malawi in Blantyre, as well as the districts of Zomba, Chikwawa, Phalombe and Nsanje, providing a range of different projects and aid. Earlier in the year, our central focus was on water projects, installing hand pumps across the various regions. In March 2019, Cyclone Idai caused mass flooding across the southern part of Malawi, which led us to prioritise the arrangement of disaster relief. During this time, we provided 4,600 food packs to starving families as well as 2,000 necessity kits containing blankets, candles, matches, plastic bowls and plastic sheeting (tarpaulin).

#### Zambia

Many Congolese citizens fled Congo and sought refuge in Zambia and neighbouring countries during the peak of the crisis. We concentrated on the northern region of Zambia providing relief items in reception centers. We worked mostly in Nsumbu, Nchelenge, Kaputa and Kasama reception centers with the International Federation of Red Cross, we have also worked in large camps with other major organizations. Our aid to the reception centers comprised of maize, beans, salt, cooking oil, sanitary pads, soap, blankets, sleeping mats and cookery items such as plastic cups, plates and cooking pots. We also developed a new project working with a local grass root organisation providing solar powered water pumps in village schools and clinics. Till date we have funded 6 solar powered water pump.

#### Greece

The charity works on the island of Chios with two local grass root organisations providing support to refugees looking to seek asylum in Europe. Many of the refugees are from the Middle East such as Syria but there some from other countries in Africa. Food, clothing, tarpaulin and school supplies are the main aid items of focus in Chios. However, we have also been part of the rescue team that welcomes the refugees when they first arrive on the island.

#### Lebanon



# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

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

#### **Year ended 31 March 2019**

The charity has continued its work in Lebanon working mostly in Beirut and the Beqaa Valley providing Syrian refugees with aid and support. We work with three schools in Lebanon, one in Beirut and another two in the Beqaa Valley. Our aid involves funding two of the teachers' salaries for the year as well as providing every child in the Beqaa Valley with breakfast before school starts. In January 2019, the IDP camps in the Beqaa Valley experienced severe flooding from heavy rain and snowfall which caused the river banks to burst. As a team, we provided families with mattresses and blankets that were damaged from the flooding, as well as fuel for the heaters so they could keep warm during the winter. Additionally, we have provided walking aids, wheelchairs and other forms of medical support where it has been required. Indonesia/Philippines Early September 2018, typhoon Mangkhut devastated the Philippines - the regions of Baggoa and Cagayan bearing the majority of the destruction. During this time, we provided temporary shelter, food solar powered lanterns and other NFIs.

#### **Iraq**

The conflict in Iraq which erupted in the summer of 2014, created 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 provide monthly supplies to the IDPs living in make shift camps. Project Dignity has also been initiated to support women who have escaped enslavement from ISIS. This project assists women in regaining their sense of self-worth by enabling them to choose items of clothing for themselves, a choice which was taken away from them during their captivity. As part of this work the charity has also supported women from IDP families to set up small businesses, empowering them to rebuild their lives and support their families. A school that had been destroyed and looted by ISIS, has been renovated and refurbished and is now providing education to approximately 300 children, who previously had no recourse to education for 3 years. A full time coordinator is employed in Iraq who oversees this project on a day to day basis. A garden within the school grounds has also been regenerated providing a green space for children to play in.

#### **Haiti**

Khalsa Aid International has been supporting eight orphanages since the devastating 2010 earthquake in Haiti. Khalsa Aid International and its volunteers have provided continuous support and management of these orphanages over the last 10 years. Support continues 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 these orphanages in Haiti. We have supported the orphanages with other items such as bunk beds, doors etc. with additional volunteers travelling to assist and provide hands on support on a quarterly basis. There has been additional support for Haiti from Khalsa Aid international volunteers in USA and Canada in the last year.

#### **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 majority of volunteers who travel abroad on missions fundraise 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 events were also well attended this year. The annual hike up Mount Snowdon was a successful fundraising event. 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.

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

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

**Year ended 31 March 2019**

#### **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.

#### **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 Instagram and indeed many volunteers and fundraisers are recruited through these sites. 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 2018 in London. This evening consisted of a dinner and a presentation of the work of the charity at present and over recent years. Guests were by invite only; individuals who 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.

##### Future Developments

The coming year will see the work that has been initiated to date continue and develop further. 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 Nepal and Iraq 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 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 continue to be a growing demand for the charity and will be addressed as a priority. Work is being carried out to sustain the charity and its work longer term and ethical investments to enable this are being explored with experts in this field.

#### **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).

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

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

#### **Year ended 31 March 2019**

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.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ..... 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 2019**

#### **Opinion**

We have audited the financial statements of KHALSA AID INTERNATIONAL (the 'charity') for the year ended 31 March 2019 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 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 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**

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 2019**

#### **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.

#### **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 Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

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

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

# **KHALSA AID INTERNATIONAL**

## **Charitable Incorporated Organisation**

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

#### **Year ended 31 March 2019**

##### **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 2019**

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.

#### **Use of our report**

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.

Johal & Company Accountants Ltd  
Chartered Accountants & statutory auditor  
167 Uxbridge Road  
Hanwell  
London  
W7 3TH

# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

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

Year ended 31 March 2019

		2019		2018
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	3,888,017	3,888,017	1,635,925
Investment income	6	13,345	13,345	3,071
<b>Total income</b>		<u>3,901,362</u>	<u>3,901,362</u>	<u>1,638,996</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	96,417	96,417	50,860
Expenditure on charitable activities	8,9	1,287,687	1,287,687	800,505
<b>Total expenditure</b>		<u>1,384,104</u>	<u>1,384,104</u>	<u>851,365</u>
<b>Net income and net movement in funds</b>		<u>2,517,258</u>	<u>2,517,258</u>	<u>787,631</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		3,006,761	3,006,761	2,219,130
<b>Total funds carried forward</b>		<u>5,524,019</u>	<u>5,524,019</u>	<u>3,006,761</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 17 to 24 form part of these financial statements.



**KHALSA AID INTERNATIONAL**  
**Charitable Incorporated Organisation**  
**Statement of Financial Position**

**31 March 2019**

	Note	2019 £	£	2018 £
<b>Fixed assets</b>				
Tangible fixed assets	13		33,213	15,035
<b>Current assets</b>				
Debtors	14	1,796		7,566
Investments	15	1,000,000		–
Cash at bank and in hand		4,553,572		2,986,189
		5,555,368		2,993,755
<b>Creditors: amounts falling due within one year</b>	17	64,562		2,029
<b>Net current assets</b>			5,490,806	2,991,726
<b>Total assets less current liabilities</b>			5,524,019	3,006,761
<b>Net assets</b>			5,524,019	3,006,761
<b>Funds of the charity</b>				
Unrestricted funds			5,524,019	3,006,761
<b>Total charity funds</b>	19		5,524,019	3,006,761

For the year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

Mr Jaswinder Singh Bahra  
Trustee

Mrs Balvinder Kaur Sandhu  
Trustee

The notes on pages 17 to 24 form part of these financial statements.

**KHALSA AID INTERNATIONAL**  
**Charitable Incorporated Organisation**  
**Statement of Cash Flows**  
**Year ended 31 March 2019**

	Note	2019 £	2018 £
<b>Cash flows from operating activities</b>			
Net income		2,517,258	787,631
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		9,242	3,759
Other interest receivable and similar income		(13,345)	(3,071)
Interest payable and similar charges		17,296	3,860
Accrued expenses		4,013	577
<i>Changes in:</i>			
Trade and other debtors		5,770	(6,316)
Trade and other creditors		58,520	252
Cash generated from operations		<u>2,598,754</u>	<u>786,692</u>
Interest paid		(17,296)	(3,860)
Interest received		<u>13,345</u>	<u>3,071</u>
Net cash from operating activities		<u>2,594,803</u>	<u>785,903</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible assets		(27,420)	(18,794)
Purchases of other investments		(1,000,000)	-
Net cash used in investing activities		<u>(1,027,420)</u>	<u>(18,794)</u>
<b>Net increase in cash and cash equivalents</b>		1,567,383	767,109
<b>Cash and cash equivalents at beginning of year</b>		<u>2,986,189</u>	<u>2,219,080</u>
<b>Cash and cash equivalents at end of year</b>	<b>16</b>	<u>4,553,572</u>	<u>2,986,189</u>

The notes on pages 17 to 24 form part of these financial statements.

**KHALSA AID INTERNATIONAL**  
**Charitable Incorporated Organisation**  
**Notes to the Financial Statements**  
**Year ended 31 March 2019**

**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 2019

#### 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 2019

#### 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.

##### 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 2019

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2019 £</b>	Unrestricted Funds £	Total Funds 2018 £
<b>Donations</b>				
Donations	3,888,017	3,888,017	1,635,925	1,635,925

#### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2019 £</b>	Unrestricted Funds £	Total Funds 2018 £
Bank interest receivable	13,345	13,345	3,071	3,071

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

	Unrestricted Funds £	<b>Total Funds 2019 £</b>	Unrestricted Funds £	Total Funds 2018 £
Donations - advertising & promotion	54,198	54,198	29,016	29,016
Donations - other motor/travel costs	12,604	12,604	11,454	11,454
Donations - fund raising activities	29,615	29,615	10,390	10,390
	<u>96,417</u>	<u>96,417</u>	<u>50,860</u>	<u>50,860</u>

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

	Unrestricted Funds £	<b>Total Funds 2019 £</b>	Unrestricted Funds £	Total Funds 2018 £
Iraq	138,839	138,839	131,941	131,941
India	266,465	266,465	168,655	168,655
Syria Refugees	-	-	35,423	35,423
Other charity projects	46,708	46,708	78,674	78,674
Anguilla	-	-	6,711	6,711
Langar Aid	5,599	5,599	10,937	10,937
Turkey	32,737	32,737	6,763	6,763
Yemen	13,268	13,268	4,522	4,522
Malawi	119,087	119,087	32,997	32,997
Kenya	-	-	29,267	29,267
Zambia	122,763	122,763	31,744	31,744
Greece	19,873	19,873	1,346	1,346
Haiti	50,343	50,343	34,190	34,190
Bangladesh	26,870	26,870	-	-
Lebanon	49,296	49,296	-	-
Philippines/Indonesia	47,186	47,186	-	-
Support costs	348,653	348,653	227,335	227,335
	<u>1,287,687</u>	<u>1,287,687</u>	<u>800,505</u>	<u>800,505</u>

# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

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

**Year ended 31 March 2019**

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

	Activities undertaken directly	Support costs	<b>Total funds 2019</b>	Total fund 2018
	£	£	£	£
Iraq	138,839	–	138,839	131,941
India	266,465	–	266,465	168,655
Syria Refugees	–	–	–	35,423
Other charity projects	46,708	–	46,708	78,674
Anguilla	–	–	–	6,711
Langar Aid	5,599	–	5,599	10,937
Turkey	32,737	–	32,737	6,763
Yemen	13,268	–	13,268	4,522
Malawi	119,087	–	119,087	32,997
Kenya	–	–	–	29,267
Zambia	122,763	–	122,763	31,744
Greece	19,873	–	19,873	1,346
Haiti	50,343	–	50,343	34,190
Bangladesh	26,870	–	26,870	–
Lebanon	49,296	–	49,296	–
Philippines/Indonesia	47,186	–	47,186	–
Governance costs	–	348,653	348,653	227,335
	<u>939,034</u>	<u>348,653</u>	<u>1,287,687</u>	<u>800,505</u>

#### 10. Net income

Net income is stated after charging/(crediting):

	<b>2019</b>	2018
	£	£
Depreciation of tangible fixed assets	<u>9,242</u>	<u>3,759</u>

#### 11. Staff costs

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

	<b>2019</b>	2018
	£	£
Wages and salaries	181,104	120,721
Social security costs	15,743	6,676
Employer contributions to pension plans	2,323	399
Other employee benefits	–	1,696
	<u>199,170</u>	<u>129,492</u>

The average head count of employees during the year was 10 (2018: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2019</b>	2018
	No.	No.
Number of staff - type 1	<u>10</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

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

#### Year ended 31 March 2019

#### 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 2018	3,810	11,325	3,659	18,794
Additions	2,241	20,420	4,759	27,420
<b>At 31 March 2019</b>	<u>6,051</u>	<u>31,745</u>	<u>8,418</u>	<u>46,214</u>
<b>Depreciation</b>				
At 1 April 2018	762	2,265	732	3,759
Charge for the year	1,210	6,349	1,683	9,242
<b>At 31 March 2019</b>	<u>1,972</u>	<u>8,614</u>	<u>2,415</u>	<u>13,001</u>
<b>Carrying amount</b>				
<b>At 31 March 2019</b>	<u>4,079</u>	<u>23,131</u>	<u>6,003</u>	<u>33,213</u>
At 31 March 2018	<u>3,048</u>	<u>9,060</u>	<u>2,927</u>	<u>15,035</u>

#### 14. Debtors

	2019 £	2018 £
Other debtors	<u>1,796</u>	<u>7,566</u>

#### 15. Investments

	2019 £	2018 £
Short-term deposits	<u>1,000,000</u>	<u>—</u>

#### 16. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2019 £	2018 £
Cash at bank and in hand	4,553,572	2,986,189
Short-term deposits	1,000,000	—
	<u>5,553,572</u>	<u>2,986,189</u>



# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

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

#### Year ended 31 March 2019

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

	2019	2018
	£	£
Trade creditors	45,281	–
Accruals and deferred income	5,790	1,777
Social security and other taxes	7,901	252
Credit cards	5,590	–
	<u>64,562</u>	<u>2,029</u>

#### 18. 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 £2,323 (2018: £399).

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At			At
	1 April 2018	Income	Expenditure	31 March 2019
	£	£	£	£
General funds	<u>3,006,761</u>	<u>3,901,362</u>	<u>(1,384,104)</u>	<u>5,524,019</u>

  

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

# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

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

#### Year ended 31 March 2019

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

	Unrestricted Funds £	Total Funds 2019 £
Tangible fixed assets	33,213	33,213
Current assets	5,555,368	5,555,368
Creditors less than 1 year	(64,562)	(64,562)
<b>Net assets</b>	<u>5,524,019</u>	<u>5,524,019</u>

  

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

**KHALSA AID INTERNATIONAL**  
**Charitable Incorporated Organisation**  
**Management Information**  
**Year ended 31 March 2019**

**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 2019**

	2019 £	2018 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	3,888,017	1,635,925
	<u>                    </u>	<u>                    </u>
<b>Investment income</b>		
Bank interest receivable	13,345	3,071
	<u>                    </u>	<u>                    </u>
<b>Total income</b>	<u>3,901,362</u>	<u>1,638,996</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Purchases	54,198	29,016
Other motor/travel costs	12,604	11,454
Other office costs	29,615	10,390
	<u>                    </u>	<u>                    </u>
	96,417	50,860
	<u>                    </u>	<u>                    </u>
<b>Expenditure on charitable activities</b>		
Purchases	827,876	511,259
Wages and salaries	181,104	120,721
Employer's NIC	15,743	6,676
Pension costs	2,323	399
Other post-retirement benefits	–	1,696
Rent	29,055	15,810
Light and heat	3,372	701
Repairs and maintenance	1,174	–
Insurance	12,226	4,837
Other establishment	4,044	7,956
Vehicle leasing/hire	–	5,720
Other motor/travel costs	110,402	54,532
Legal and professional fees	8,648	12,452
Telephone	8,553	4,948
Other office costs	24,679	24,727
Depreciation	9,242	3,759
Other interest payable and similar charges	17,296	3,860
Fundraising fees	23,234	16,774
Employee training	8,716	3,678
	<u>                    </u>	<u>                    </u>
	1,287,687	800,505
	<u>                    </u>	<u>                    </u>
<b>Total expenditure</b>	<u>1,384,104</u>	<u>851,365</u>

# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

### Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2019

	2019 £	2018 £
Net income	<u>2,517,258</u>	<u>787,631</u>

# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2019

	2019 £	2018 £
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Donations - advertising & promotion	54,198	29,016
Donations - other motor/travel costs	12,604	11,454
Donations - fund raising activities	29,615	10,390
	<u>96,417</u>	<u>50,860</u>
<b>Costs of raising donations and legacies</b>	<u>96,417</u>	<u>50,860</u>

# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

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

Year ended 31 March 2019

	2019 £	2018 £
<b>Expenditure on charitable activities</b>		
<b>Iraq</b>		
<b><i>Activities undertaken directly</i></b>		
Iraq - purchases	118,340	130,136
Iraq - other motor/travel costs	20,499	1,805
	<u>138,839</u>	<u>131,941</u>
<b>India</b>		
<b><i>Activities undertaken directly</i></b>		
India - purchases	234,465	138,141
India - wages/salaries	3,640	7,420
India - other motor/travel costs	22,998	17,110
India - other office costs	5,362	5,984
	<u>266,465</u>	<u>168,655</u>
<b>Syria Refugees</b>		
<b><i>Activities undertaken directly</i></b>		
Syria Refugees - purchases	—	33,718
Syria refugees - other motor/travel costs	—	1,705
	<u>—</u>	<u>35,423</u>
<b>Other charity projects</b>		
<b><i>Activities undertaken directly</i></b>		
Other charity activities - purchases	32,379	62,903
Other charity activities - other motor/travel costs	14,329	15,771
	<u>46,708</u>	<u>78,674</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	3,349	8,677
Langar Aid - rent	2,250	2,260
	<u>5,599</u>	<u>10,937</u>
<b>Turkey</b>		
<b><i>Activities undertaken directly</i></b>		
Turkey- purchases	31,776	5,778
Turkey - other motor/travel costs	961	985
	<u>32,737</u>	<u>6,763</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 2019

	2019	2018
	£	£
Yemen - purchases	<u>13,268</u>	<u>4,522</u>
<b>Malawi</b>		
<b><i>Activities undertaken directly</i></b>		
Malawi - purchases	108,714	30,347
Malawi - other motor/travel costs	<u>10,373</u>	<u>2,650</u>
	<u>119,087</u>	<u>32,997</u>
<b>Kenya</b>		
<b><i>Activities undertaken directly</i></b>		
Kenya - purchases	—	28,790
Kenya - other motor/travel costs	<u>—</u>	<u>477</u>
	<u>—</u>	<u>29,267</u>
<b>Zambia</b>		
<b><i>Activities undertaken directly</i></b>		
Zambia- purchases	111,854	28,409
Zambia - other motor/travel costs	<u>10,909</u>	<u>3,335</u>
	<u>122,763</u>	<u>31,744</u>
<b>Greece</b>		
<b><i>Activities undertaken directly</i></b>		
Greece - purchases	18,074	1,346
Greece - other motor/travel costs	<u>1,799</u>	<u>—</u>
	<u>19,873</u>	<u>1,346</u>
<b>Haiti</b>		
<b><i>Activities undertaken directly</i></b>		
Haiti - purchases	42,697	31,781
Haiti - other motor/travel costs	<u>7,646</u>	<u>2,409</u>
	<u>50,343</u>	<u>34,190</u>
<b>Bangladesh</b>		
<b><i>Activities undertaken directly</i></b>		
Bangladesh -purchases	<u>26,870</u>	<u>—</u>
<b>Lebanon</b>		
<b><i>Activities undertaken directly</i></b>		
Lebanon - purchases	43,813	—
Lebanon - other motor/travel costs	<u>5,483</u>	<u>—</u>
	<u>49,296</u>	<u>—</u>
<b>Philippines/Indonesia</b>		
<b><i>Activities undertaken directly</i></b>		
Phillipines/Indonesia - purchases	42,277	—
Phillipines/Indonesia - other motor/travel costs	<u>4,909</u>	<u>—</u>
	<u>—</u>	<u>—</u>
Carried forward	<u>47,186</u>	



# KHALSA AID INTERNATIONAL

## Charitable Incorporated Organisation

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

Year ended 31 March 2019

	2019 £	2018 £
Brought forward	47,186	
	<u>47,186</u>	<u>—</u>
<b>Governance costs</b>		
Governance costs - wages/salaries	177,464	113,301
Governance costs - employer's NIC	15,743	6,676
Governance costs - pension costs	2,323	399
Governance costs - other employee benefits	—	1,696
Governance costs - rent	26,805	13,550
Governance costs - light & heat	3,372	701
Governance costs - repairs & maintenance	1,174	—
Governance costs - insurance	12,226	4,837
Governance costs - IT expenses	4,044	7,956
Governance costs - vehicle leasing	—	5,720
Governance costs - other motor/travel costs	10,496	8,285
Governance costs - accountancy fees	6,295	2,849
Governance costs - legal and other professional fees	2,353	9,603
Governance costs - telephone	8,553	4,948
Governance costs - other office costs	19,317	18,743
Governance costs - depreciation	9,242	3,759
Governance costs - other finance costs	17,296	3,860
Governance costs - fundraising fee	23,234	16,774
Governance costs - employee training	8,716	3,678
	<u>348,653</u>	<u>227,335</u>
<b>Expenditure on charitable activities</b>	<u>1,287,687</u>	<u>800,505</u>