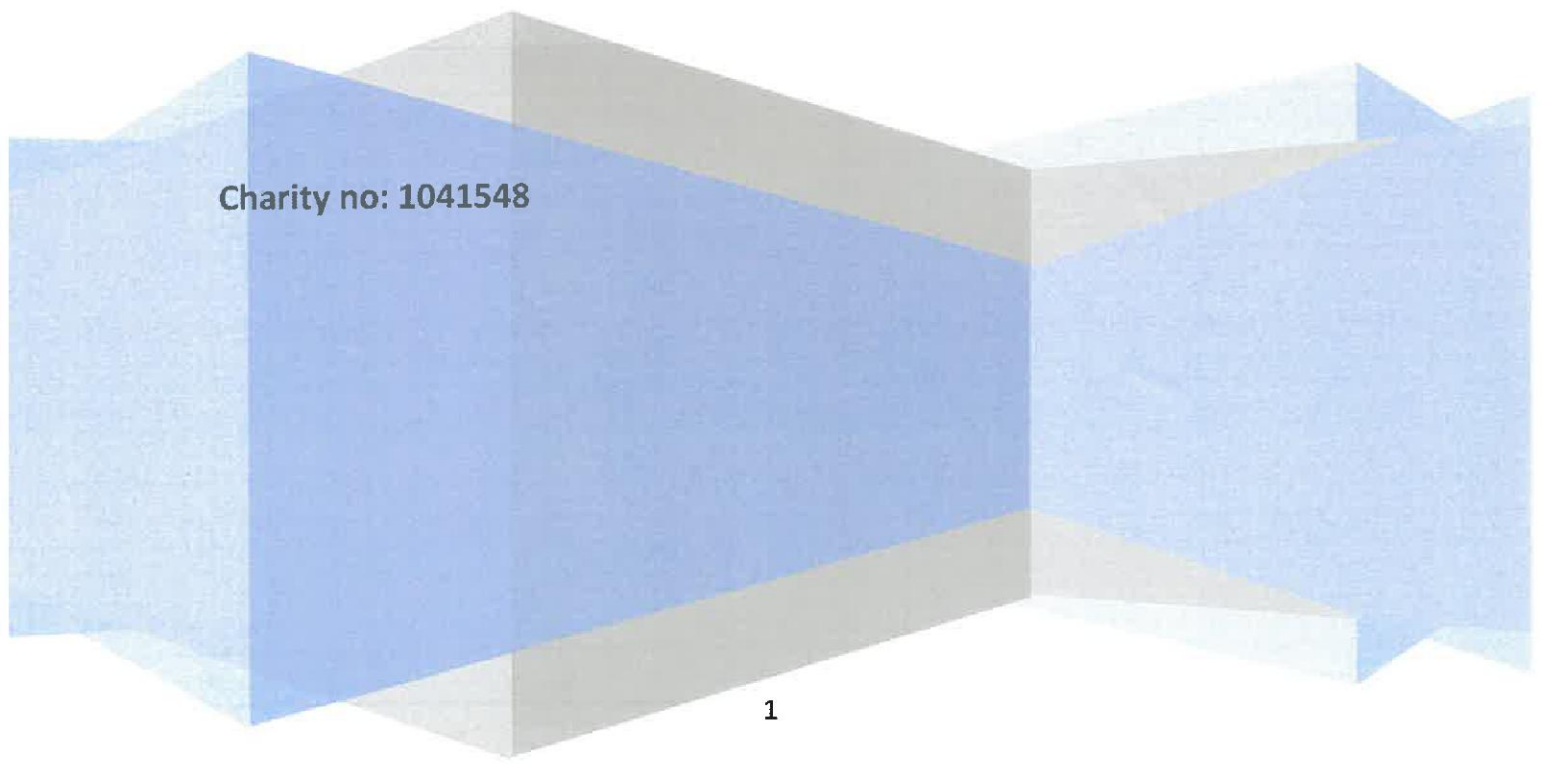


**The Kalgidhar Trust  
(A Registered Charity)**

# **Trustees' Annual Report**

**Year Ended: 31 July 2021**



**Charity no: 1041548**

## THE KALGIDHAR TRUST

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**THE KALGIDHAR TRUST**  
**Report of the Trustees**  
**For the Year Ended 31 July 2021**

The Trustees submit their report and the financial statements of The Kalgidhar Trust (“the Charity” or “the Trust”) for the year ended 31 July 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 24 to 26 and comply with the Charity’s Trust Deed and applicable law. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the Charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**FOR THE CHARITY, ITS TRUSTEES AND ADVISERS**

**Charity Registration Number – 1041548**

**Charity Address- 1<sup>st</sup> Floor, 30 Merrick Road, Southall Middlesex, UB2 4AU**

**Trustee-**  
**Baba Iqbal Singh Kingra (Deceased on 29 January 2022)**  
**Dr. Baba Davinder Singh Ji**  
**Giani Gurdev Singh (Deceased on 5 July 2021)**  
**S. Harkishan Singh**  
**S. Rajinderpal Singh Rai**  
**S. Ranbir Singh Attwal**

**Registered Office- 1<sup>st</sup> Floor, 30 Merrick Road, Southall Middlesex, UB2 4AU**

**Bankers- Barclays, 210 High Street, Hounslow TW3 1DL**

**Independent Auditor- Rawlinson & Hunter Audit LLP, 8<sup>th</sup> Floor, 6 New Street Square, New Fetter Lane,  
London, EC4A 3AQ**

The Charity is governed by virtue of constitution set out in its Trust Deed, which was adopted on 20 July 1992 and amended on 22 June 1994.

The Charity works alongside Sikh Places of worship in UK and also with The Kalgidhar Trust in India.

The success of any work of such magnitude depends upon the spirit of Sewa (selfless service), team-work and discipline. The Kalgidhar Trust emphasizes spiritual upliftment in all its programmes to establish permanent peace in the world.

The Kalgidhar Trust lays emphasis on moral upliftment of children through a blend of modern scientific education and spiritual education. This unique system of education inculcates moral values in the children, who become good global citizens and an asset to the society. These children having imbibed the virtues can become the leaders and torch-bearers for others also; thereby helping eradicate negative forces and vices amongst their contacts. Experience tells that one morally enlightened child can influence 25-30 members of the society around him or her.

**THE KALGIDHAR TRUST**  
**Report of the Trustees**  
**For the Year Ended 31 July 2021 (Continued)**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Terms of Trust**

The Trust is a registered charity (number 1041548) whose principal purpose is to finance charitable purposes in whatever manner the Trustees, in their absolute discretion, think fit.

The policy of the Trust is to seek sufficient finance to continue to fund the charitable expenditure of the Trustees.

**Organisation**

The Trustees of the Charity meet at least 4 times a year to discuss overall strategy and to determine how best to direct its resources to meet its objectives. During the Covid-19 pandemic and lockdown meetings were held on Zoom as and when required. The Board of the Trustees comprises its 6 trustees who are named on page 3. Baba Iqbal Singh Kingra acted as Honorary Chairman of the Board of the Trustees until his death on 29 January 2022. This role has been taken up by Dr Baba Davinder Singh Ji (refer page 5).

**Appointment of Trustees**

The appointment of Trustees is governed by the Governing document of the Charity being its Trust Deed. The authorisation to appoint Trustees, of which there must be at least 3, is vested in the Board of Trustees. 5 Trustees named on page 3 have served throughout the period covered by this report. Further details are outlined on page 3.

**Trustee induction and training**

New trustees are made aware of their legal obligations under Charity Law, the decision-making processes at the Trust, its strategic aims and recent performance. They are also provided with a pack of relevant documentation, including a budget, planned charitable expenditure, a current list of practical projects and copies of recent publications and press releases.

Trustees are encouraged to attend training events where these will assist with their role.

**Related parties**

Transactions with related parties are disclosed in Note 9 to the financial statements.

**Grant making policy**

We consider requests for grants and make grants which meet the Charity's objects as outlined on page 5 et seq.

# THE KALGIDHAR TRUST

## Report of the Trustees For the Year Ended 31 July 2021 (Continued)

### OBJECTIVES, ACTIVITIES, FINANCIAL REVIEW AND FUTURE PLANS

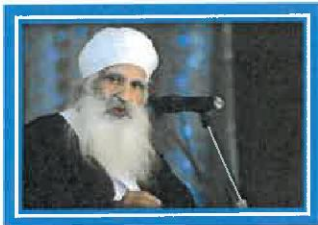
The Charity's objectives are:

- To propagate the Sikh religion in accordance with the tenets of the Ten Gurus and the living Guru Granth Sahib Ji (The eternal living Guru). This is carried out through recitation of Gurbani/Kirtan (musical recitation), through religious discourse and using publications.
- To aid in relieving poverty in the UK and abroad.

These are carried out by delivering Value Based Education through a strong network of 130 Schools (Akal Academies) and 3 Universities (1 under construction) in Northern part of India.

The Kalgidhar Trust advocates dismantling of all barriers and boundaries, embracing humanity by treating all human beings as one race (Manush Ki Jaat Sabhey Ekey Pehchanbo – Guru Gobind Singh Ji) and praying for welfare unto all (Sarbat Da Bhalla – Guru Nanak Dev Ji). This entails emancipation of societies by producing “Global Citizens” delivering equality, justice and welfare of all.

### OUR EXECUTIVE TEAM



**Baba Iqbal Singh Kingra**  
Deceased on 29<sup>th</sup> January 2022  
President, Chancellor - Eternal University  
M.Sc., Former Director Agriculture,  
Himachal Pradesh, India

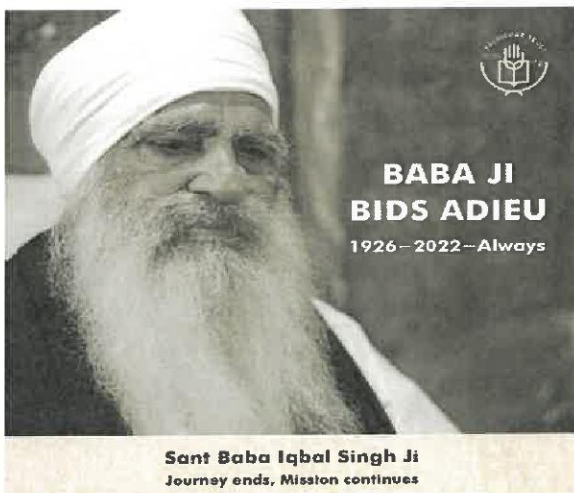


**Giani Gurdev Singh**  
Deceased on 5<sup>th</sup> July 2021.  
Damdami Taksal Vale



**Dr. Baba Davinder Singh Ji**  
Successor to Baba Iqbal Singh Ji  
MBBS, MD

### Brief Life-Sketch - Sant Baba Iqbal Singh Ji



The venerable Sant Baba Iqbal Singh Ji was born on May 1, 1926 in village Bharial Lahri, Tehsil Pathankot, District Gurdaspur (now Pathankot) to father Sanwal Singh Ji and mother Gulab Kaur Ji. Baba Ji had two elder brothers Bhai Daulat Singh Ji and Bhai Harbans Singh Ji and an elder sister. From childhood, he was inclined towards deep devotion to the Eternal Lord and used to go in the forests for recitation of the Divine Name without informing anyone at home. He would very often join the company of the saintly and divine people and get blessed by listening to their discourses about the Eternal Lord. While learning from his teacher of history in 6th Grade about the daughter and son of Emperor Ashoka remaining unmarried and propagating Buddhism, Baba Ji made a resolve to dedicate his life towards serving humanity and propagate Sikhi.

## THE KALGIDHAR TRUST

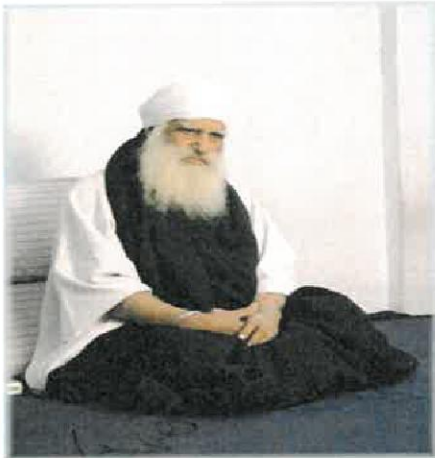
### Report of the Trustees For the Year Ended 31 July 2021 (Continued)

Although his family later forced him several times to get married, he remained steadfast in his resolve. Being afraid of the British rule, when his family didn't allow him to become Amritdhari (get him initiated into the Khalsa fold with Amrit), he went on a hunger strike to persuade his family; and then got blessed by Amrit at Akal Takht Sahib, Amritsar. He passed Grade VIII from Government School, Dina Nagar and Grade X from Government High School, Gurdaspur. His mother passed away while he was in Grade X. But due to his state of devotion towards the Eternal Lord, he accepted the Divine Will and didn't shed a single tear.

After matriculation, he completed B.Sc. Agriculture from Khalsa College, Lyallpur. Later, at the time of Partition of the country, when Punjab Agriculture University Ludhiana had not been established, the government temporarily started Agriculture College in Khalsa College, Amritsar.

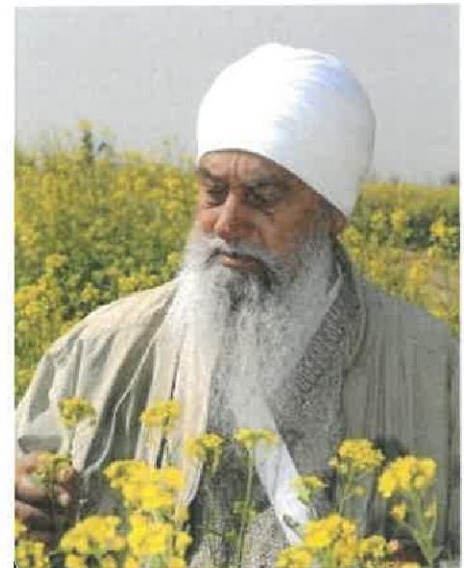


Baba Iqbal in his youth with father Sardar Sanwal Singh  
(photo via The Kalgidhar Trust facebook)



It was at Khalsa College, Amritsar during his B.Sc. Agriculture that he met Sant Teja Singh Ji, the devout disciple of Sant Attar Singh Ji Mastuana. He was so impressed by the lecture delivered by Sant Teja Singh Ji that he became his devout disciple. After completing B.Sc., he took admission in M.Sc. Genetics and Plant Breeding at Ludhiana. Here Baba Ji met Dr. Khem Singh Ji and their friendship developed so close that both became 'Gur Bhai' (divine brothers). Dr. Khem Singh Ji supported him all his life in carrying forward the mission of Sant Attar Singh Ji and Sant Teja Singh Ji and followed his every instruction. After completing M.Sc., his father wanted him to send to America to pursue Ph.D. But on the instructions of Sant Teja Singh Ji, Baba Ji refused to go overseas despite the visa and air tickets having been paid. Later, he got his first job as a Research Assistant in Hansi, Hisar (now in Haryana).

By mentioning seven identifications of Tapo Bhoomi (land of meditation) Baru Sahib, Sant Teja Singh Ji gave the responsibility of revealing the holy land of Baru Sahib to Baba Ji. He, along with Dr. Khem Singh Ji, went on to search the land with seven indications but they could not find that place. Then, to search the holy land of Baru Sahib, Baba Ji, ignoring the prospects of his career (Punjab being agricultural land with more opportunities), got himself transferred from Punjab to Himachal and joined his duties at Dhaula Kuan. As per the identifications by the divine wisdom of Sant Teja Singh Ji, he revealed the land of Baru Sahib. Sant Teja Singh Ji visited Baru Sahib and established a Kacha (temporary building) Gurdwara and gave the responsibility to Baba Ji to visit the place every fortnight for its upkeep. Since there were no metalled roads, he would travel 50-60 Km on foot to visit Baru Sahib every fortnight.



## THE KALGIDHAR TRUST

### Report of the Trustees For the Year Ended 31 July 2021 (Continued)



While on duty, he always remained immersed in the recitation of Divine Name and service of Sant Ji. So, he wanted to quit the job. But on the instructions of Sant Ji, he continued his duty considering it as 'service to Guru Nanak Dev Ji'. Throughout his career, he wore Sikhi attire (Achkan, a knee-length coat buttoned in front; Churidar Pajama, tightly fitting trousers; flowing beard and white turban) as instructed by Sant Ji. Due to his work for the welfare of poor farmers and his character and nature, everyone started calling him 'Giani Ji'. Getting promotions, he became Agriculture Officer of Nahan district very soon. At Nahan, he was promoted to the post of Deputy Director. Pleased with his work, the Himachal government wanted to make him Joint Director so as to make him Director of Agriculture later. But as per rules, he was 13th in the list.

But with the blessing of Sant Ji, he came on top of the list as the Government of India changed rules due to the imposition of emergency. Thus, the Himachal government made him Director Agriculture. In his official residence at Shimla, he had installed Sri Guru Granth Sahib Ji in one room and made his bed on the floor. Only his peon Chet Ram, who had attained a higher state due to Baba Ji's company and continuous recitation of the Divine Name, used to go to that room for its upkeep. Baba Ji used to bathe in cold water even during chilly winters in Shimla.

After retirement, Baba Ji came to Baru Sahib directly from Shimla and joined the 'service of Guru Nanak Dev Ji'. At the time of retirement, he had only Rs. 2200 in his bank account because he used to spend his entire salary to help the needy and development of Baru Sahib. His entire staff, from peon to Director, thinking that Giani Ji, who had always travelled in official vehicles would travel to Baru Sahib in a bus, gave their share to collect money and bought a new Maruti Van and saw him off to Baru Sahib. This shows how selfless and popular he was with his staff.



At Baru Sahib, he started Akal Academy in 1986 with only five students. He taught the students himself and made them to work so hard that even the spoiled and incompetent students passed with good marks and became intelligent and well-behaved. Thus, within 3-4 years, Akal Academy became famous all over Punjab and Delhi. People of Punjab, who were ready to provide land for the schools, requested Baba Ji to open such Akal Academies in their regions so as to save their children from drug-addiction and apostasy. Heeding their request, Baba Ji started establishing Akal Academies in Punjab, the first being at Muktsar Sahib. To carry forward the mission of Sant Ji, he worked tirelessly and one by one, he established 129 Akal Academies in Punjab, Haryana, U.P. and Rajasthan, wherein 70,000 students are being imparted the blend of modern scientific education and spiritual education. These students have not only excelled in academics but also imbibed spiritual ethos. Apart from making their life ideal and successful, they have also transformed the lives of their families and relatives who have become Amritdharis after shunning alcoholism. The Intelligence Wing of Punjab Police reported the decline in crime, drugs and apostasy in the surrounding villages of these Akal Academies.



## THE KALGIDHAR TRUST

### Report of the Trustees For the Year Ended 31 July 2021 (Continued)



Baba Ji established Akal Sangeet Vidyalya at Baru Sahib for the rural children of poor and needy families, wherein they are being provided worldly education along with spirituality and divine music. He prepared Kirtani and Dhadi Jathas (groups) of these girls; the Dhadi Jatha of girls being the first one of the community. Through these Jathas, he propagated Sikhi in several countries. Invented by Gurus but rarely used in present times, he revived the tradition of singing divine music on Tanti Saaz (string-instruments) and prepared several Tanti Saaz Jathas. These girls completed the entire

Sehaj Paath of Guru Granth Sahib on Tanti Saaz in four years. The same school was later developed into AIRWE (Akal Institute of Rural Women Empowerment) by him, wherein thousands of rural girls are being imparted worldly scientific education along with spiritual education and then given jobs in Akal Academies to make them self-reliant. At Baru Sahib, Baba Ji first established Akal College of Engineering & Technology and then Eternal University, which is running in full swing at present.

At Baru Sahib, he established 'Akal Charitable Hospital', wherein six free medical camps are organized annually and various other medical services are provided at the doorstep of remote hilly people. He established de-addiction centers, one at Baru Sahib and one at Cheema Sahib, from where thousands of patients, after getting successful treatment, have joined the mainstream. Various institutions established under the guidance of Baba Ji are being run successfully by The Kalgidhar Trust: 129 Akal Academies, 2 Universities, 2 Akal Gurmat Sangeet Vidyalya, 1 Women Empowerment Center, 1 Charitable Hospital, 2 drug de-addiction centers, 13 Gurdwaras and various other philanthropic projects.



From time to time, Baba Ji rendered selfless services to the needy during natural calamities. During the earthquake in Kashmir, he spent about Rs. 2.5 Crores to rebuild 1887 homes, 4 mosques, 3 temples, 3 Gurdwaras, 1 Army library and one mess. Apart from this, he also rendered humanitarian services in the floods of Punjab and Kerala. In accordance with Guru Gobind Singh Ji's fourth blessing of 'Guru ki Kashi', Baba Ji established Akal University in 2015 which is running successfully at Talwandi Sabo in Bathinda, Punjab. He also undertook construction of Darbar Halls of

several Gurdwaras: Gurdwara Nanaksar Cheema Sahib; Gurdwara Dashmesh Asthan, Nahan (parking, accommodation and Langar hall); Gurdwara Damdama Sahib, Gomti (U.P.); Gurdwara Sant Baba Ram Singh Ji, Mander (Mansa); Gurdwara Sant Baba Nidhan Singh Ji, Dhindsa (Ludhiana); Gurdwara Sahib Majri (Ambala) etc. He decided to provide free education to the children of poor and needy families in Akal Academies. At present, out of about 70,000 students, 22,384 children are receiving free/subsidized education. Free education is also being imparted to the children of Granthi Singhs of Gurdwaras.

# THE KALGIDHAR TRUST

## Report of the Trustees For the Year Ended 31 July 2021 (Continued)

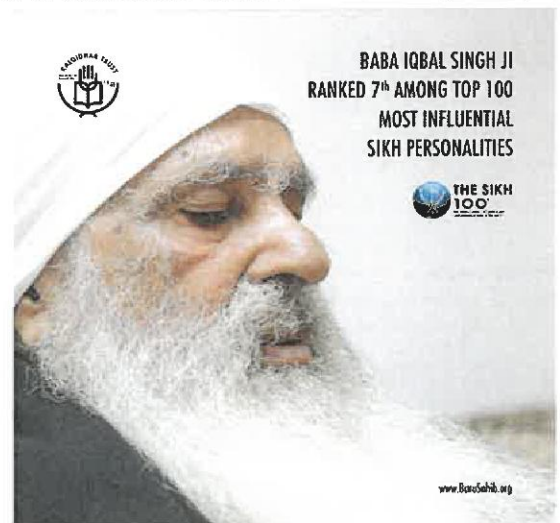


Dedicating his entire life to the service of humanity and social welfare, Baba Ji merged with the Divine Light on 29 January, 2022 at 2.30p.m. He always remained devoted to Akal Takht Sahib and strictly followed the Maryada of Akal Takht Sahib. Due to his old age, he was affectionately called 'Baba Ji'. He had strictly told the devotees not to use his photograph and write 'Sant' with his name while he was alive. The way Baba Ji followed the instructions of Sant Teja Singh Ji unquestionably is evident from one incident. Once, Bhai Mehtab Singh, a devotee of Sant Teja Singh ji, was wearing a shirt with collars. Scolding him by grabbing his collars, Sant Ji said, "You have started indulging in luxurious and fashionable lifestyle." When Baba Ji saw this incident, he immediately

went into his room and cut the collars of all the shirts. Then he never wore a shirt with collars. Considering the children as the future of the community, he used to say that if the community is to prosper, children must be empowered with values-based education.

For his philanthropic and selfless services for social welfare, he was conferred various awards and honors:

1. Shiromani Panth Ratan: Takht Sri Harmandir Ji Patna Sahib (Bihar).
2. Vidya Martand: Sri Akal Takht Sahib.
3. Padma Shri: Government of India on 26th January, 2022.
4. Honored with a citation by the New York State Assembly as an outstanding individual for his contribution to the field of value-based education in rural areas.
5. Solar Award: Baru Sahib has been named as 'Solar Village' by the Ministry of New and Renewable Energy for launching a Solar Project at Baru Sahib and was honored with 'Solar Award'.
6. Sikh Lifetime Achievement Award: Awarded by Sikh Awards 2016 (UK) for outstanding work in the field of education.
7. Lifetime Achievement Award: Awarded by the National Institute of Cleanliness Education Research (NICER).
8. 5th Most Influential Sikh Award: By the Top 100 Sikh Organizations (UK) for being the '5th Most Influential Sikh' for his work in the field of propagation of Sikhi and rural education.
9. Living Legend Lifetime Achievement Award: Living India News Channel
10. Maharishi Valmiki Sampuran Swachhata Puraskar - Himachal Pradesh Government
11. Philip Thomas Memorial Case Award for the Best Case in IIM Ahmedabad – Harvard Business Review
12. Honored by Himachal Pradesh Government for organizing several blood donation camps at Baru Sahib.
13. Outstanding Social Worker: Punjabi University Patiala
14. Honored by former PM of India Dr. Manmohan Singh at International Punjabi Conference, New Delhi for Punjab, Punjabi and Social Work
15. Avantika Rajiv Gandhi Education Excellence Award – 2012
16. Quality in Education Award: Education Today – 2018



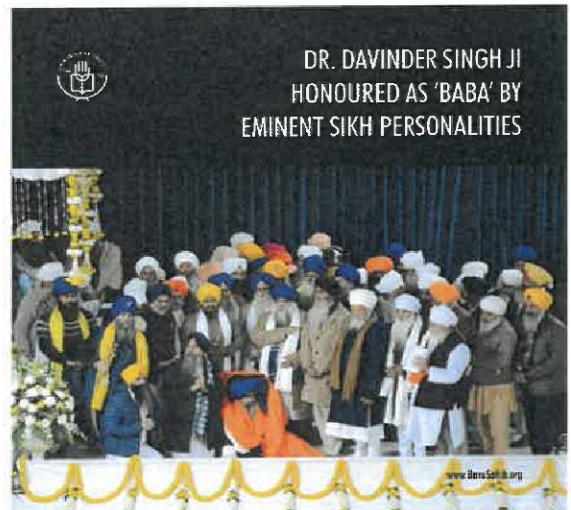
**THE KALGIDHAR TRUST**  
**Report of the Trustees**  
**For the Year Ended 31 July 2021 (Continued)**

17. Dr. S. Radhakrishnan Memorial National Teacher Award - 2006
18. Maulana Azad Award (Eternal University, Baru Sahib)
19. National Education Award (Eternal University, Baru Sahib)
20. Akal Academy Baru Sahib included in the list of top 10 schools of Himachal Pradesh
21. Eternal University ranked 6th among the top 10 universities in India
22. Akal Academies listed in Limca Book of Records: Largest anti-drug rally in India

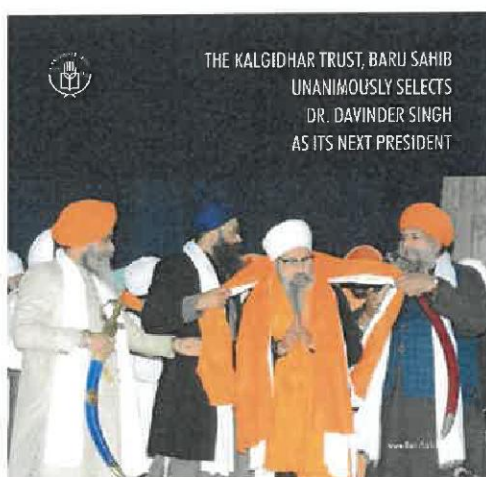
**Dr. Davinder Singh Ji honoured as 'Baba' by Eminent Sikh Personalities**

On 29th January 2022, Padma Shri, Vidya Martand Shiromani Panth Ratan Sant Baba Iqbal Singh Ji had merged into the Divine Light. He was cremated at Baru Sahib on 30th January 2022.

Later, Dr. Davinder Singh Ji was unanimously selected as the next President of The Kalgidhar Trust, Baru Sahib. On 6th Feb 2022, Antim Ardas and Bhog Samagam of Sant Baba Iqbal Singh Ji was held at Gurdwara Baru Sahib. Singh Sahibs from Takht Sahibs and several Sikh personalities attended the Samagam. Jathedar of Akal Takht Sahib Giani Harpreet Singh Ji, Jathedar Sri Kesgarh Sahib Giani Raghubir Singh Ji, and other eminent Sikh personalities honoured Dr. Davinder Singh Ji as 'Baba' on this occasion. Giani Harpreet Singh Ji said that Baba Davinder Singh Ji would serve humanity following the footsteps of Sant Baba Iqbal Singh Ji. All the Jathedar Sahibaans and eminent Sikh personalities blessed Dr. Davinder Singh Ji with Dastar.



Following the sad demise of Padma Shri, Shiromani Panth Ratan Baba Iqbal Singh Ji on 29 January, Dr. Davinder Singh (affectionately called 'Dr Veerji') has been unanimously selected as the next President of the Trust.



Dr. Davinder Singh's journey with Baba Ji began 35 years ago when he left his profession as a Medical Specialist (Internist Physician) at Maulana Azad Medical College, Delhi to fulfill his desire to volunteer and serve humanity at Baru Sahib. He devoutly followed every direction of Baba Ji as a divine blessing. Dr. Davinder Singh said, "I am grateful to all the saints and well-wishers who came to attend the cremation ceremony of Late Sant Baba Iqbal Singh Ji. Baba Ji's life is an example of 'Gursikhi' in true sense, a great inspiration for me and other volunteers of the Trust. I remember that even with a high fever of 103 degree, Baba Ji never missed paying obeisance at Gurdwara Sahib for his morning prayers; and he inculcated the same values in all children. I am a very insignificant Sevadar of Baba Ji; I don't know how much I can serve; but with the blessings of Guru Sahibaans, Sangat and everyone here, we will continue to serve mankind with value-based education and healthcare services. Baba Ji had always great faith in the next generation to take charge with even greater dedication. Such was the greatness of our beloved Baba Ji."

Under Baba Ji's guidance and leadership, The Kalgidhar Trust was able to grow from 17 Akal Academies to 129 Academies in just 10 years.

## THE KALGIDHAR TRUST

### Report of the Trustees For the Year Ended 31 July 2021 (Continued)

The ceremony was held in the Gurdwara Sahib after performing the last rites followed by Ardaas. Head Granthi of Sri Akal Takht Sahib Giani Malkit Singh Ji, along with other dignitaries and Trustees of The Kalgidhar Trust, blessed Dr. Davinder Singh with Siropao and announced him as the next President of the Trust. The remains of Late Sant Baba Iqbal Singh Ji will be preserved at Baru Sahib.

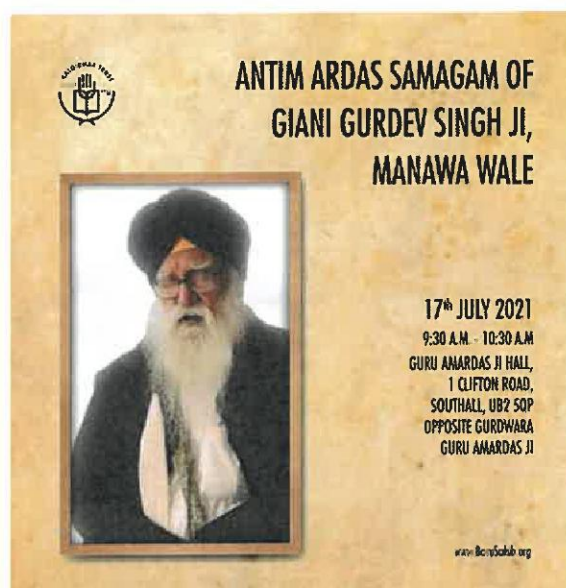
Dr. Davinder Singh is also the Vice-Chancellor, Eternal University, Baru Sahib; Member of Governing Body of Akal University, Talwandi Sabo; and Director, Akal Academies, a chain of 129 rural schools being run by The Kalgidhar Trust.

Dr. Davinder Singh obtained the degree of Doctor of Medicine from Maulana Azad Medical College, Delhi University in 1983. As he had decided to dedicate himself in the services of Baba Ji towards the noble cause of rural education revolution, Dr. Davinder Singh obtained the degree of Bachelor of Education from Maharishi Dayanand University, Rohtak in 1994.

For his contribution in the field of education, Dr. Davinder Singh was honored with 'Dr. S. Radhakrishnan Memorial National Teacher Award' in 2006.

#### Giani Gurdev Singh Ji

Giani Gurdev Singh Ji, a true philanthropist, Gursikh and an Epitome of Humility, founder Trustee of The Kalgidhar Trust UK, who breathed his last on 5<sup>th</sup> July 2021 played a legendary role in inviting Baba Iqbal Singh Ji to the UK and promoting the objectives of The Kalgidhar Trust worldwide. He was a true Sikh role model and had an unconditional love and support for the mission. His every lasting legacy, his students and Sikh Sangat network worldwide will keep inspiring our future generations. 97 years of undisputed service to humanity and Sikhi will be missed immensely. The Kalgidhar mission will remain in debt of gratitude towards this great pious soul.



# THE KALGIDHAR TRUST

## Report of the Trustees For the Year Ended 31 July 2021 (Continued)

### WHO WE ARE/ OUR WORK/ WHAT WE DO

#### Kalgidhar Trust UK

The Kalgidhar Trust UK is a sister organisation of the Kalgidhar Trust/Society, India. The UK body supports and aspires to bring about a silent but sure change to uplift the socio-economic status of the rural disadvantaged Sikh children in India. In addition to fund raising activities it administers and promotes scholarships in Europe and the UK. The financial support and donations in kind are generously advanced by individuals, Gurdwaras and multiple diverse organisations. The task at hand is managed by a well-equipped office and staffed by highly qualified professional Sikh volunteers. The Sewadaars (volunteers) are passionate about Sikhi and in the development of the educational capacity of Sikhs in India and believe strongly in Taking Sikhi to the World.

#### The Kalgidhar Trust / Society -India

The Kalgidhar Society – Baru Sahib, is a not for profit, charitable organisation engaged in the delivery of value based educational programs at 129 low cost CBSE (Central Board of Secondary Education) Akal Academy schools spread out in the northern part of India. The 70,000 students who attend these schools are mostly from the deprived sections of society, regardless of caste, creed, religion, social status or geographic region of the country. The key strategy is to provide cost-effective, quality oriented holistic schooling to the rural under privileged children in India. The well-planned value-based education skilfully integrates a stark modern learning educational infrastructure.

### OUR SUCCESS STORIES

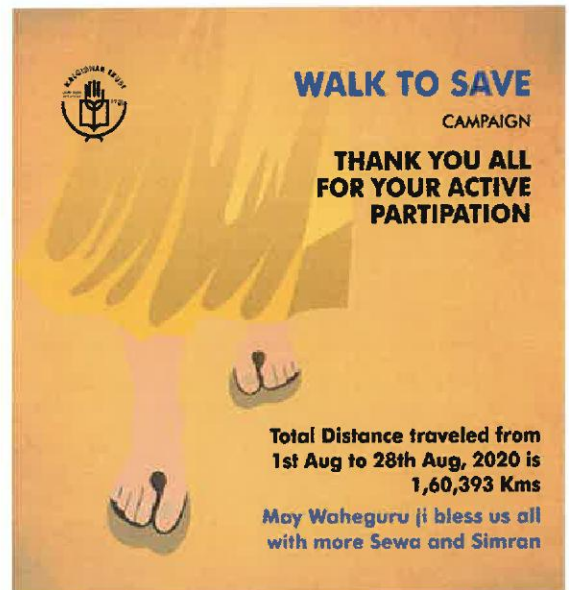
#### August 2021

##### WHAT IS 'WALKTOSAVE' CHALLENGE?

A worldwide challenge to collectively walk 28,000 Km in 28 days to follow in the footsteps of Guru Nanak Dev ji, to remember and spread his key philosophy of

- Naam Japo – Always remember the creator and show love and respect for his creation (All participants are encouraged to recite WAHEGURU with each step of their walk).
- Kirat Karo – Work hard, make an honest living and be content with what you achieve.
- Vand Chakko – Contribute at least 10% of your honest and hard-earned income (Daswandh) towards the well-being of underprivileged and less fortunate ones.

With the grace of almighty, we are very proud to say that Sangat across the globe collectively walked 160,393 Kms in 28 days of August 2020. This is a historic achievement where Sangat walked to save the future of our children by chanting the name of Waheguru on each step they walked. Getting physically strong and spiritually uplifted with Waheguru's Name.



# THE KALGIDHAR TRUST

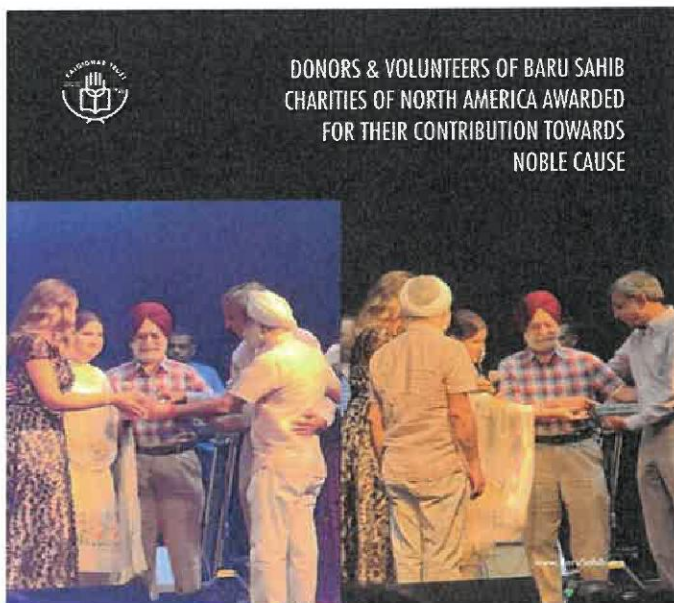
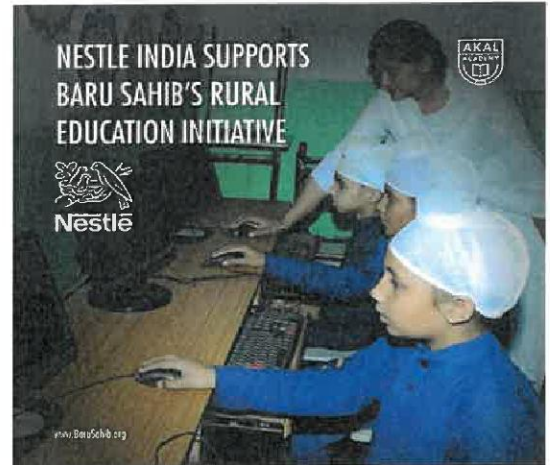
## Report of the Trustees For the Year Ended 31 July 2021 (Continued)

### Nestle India Supports Baru Sahib's Rural Education Initiative

Nestle India has become a Helping Hand for the noble cause of Rural Education.

Nestle India has donated IT products like desktops, laptops, and other computer parts to the Akal Academies and Eternal University, running under the aegis of The Kalgidhar Society, Baru Sahib.

The Kalgidhar Society Baru Sahib runs 129 Akal Academies in the Rural Areas of Himachal Pradesh, Haryana, Uttar Pradesh, Punjab, and Rajasthan. Two universities are also being run by the Society with the motto 'Educate To Save'.



### Donors & Volunteers of Baru Sahib Charities of North America awarded for their contribution towards noble cause

For their significant contribution in the sector of Rural Education in Northern India, The Kalgidhar Trust, Baru Sahib's donors and supporters Jassi Maan Ji, Gurvinder Suri Ji, Har Pritam Singh Ji, and volunteer Ravideep Kaur Mukta were awarded in a concert held at Dallas, USA.

The Kalgidhar Trust, Baru Sahib Charities of North America was founded by Sant Teja Singh Ji, who was also an alumnus of Harvard University, with the mission to reboot Punjab by providing the synthesis of spiritual and modern scientific education to the children of financially weak families of Rural India.

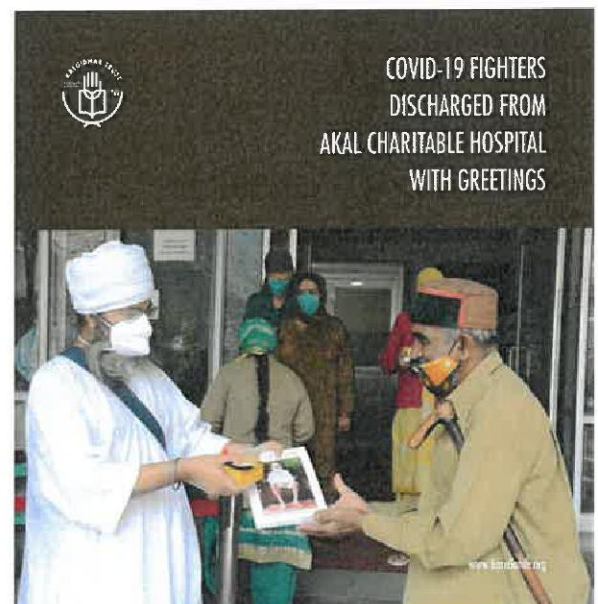
### June 2021

### Covid-19 Fighters Discharged from Akal Charitable Hospital with Greetings

Akal Charitable Hospital, which is running under the aegis of The Kalgidhar Trust, Baru Sahib, was declared as Dedicated Covid Care Centre (DCCC) by the district magistrate.

This hospital is the only medical facility within a radius of 60 Km in this backward region of the state.

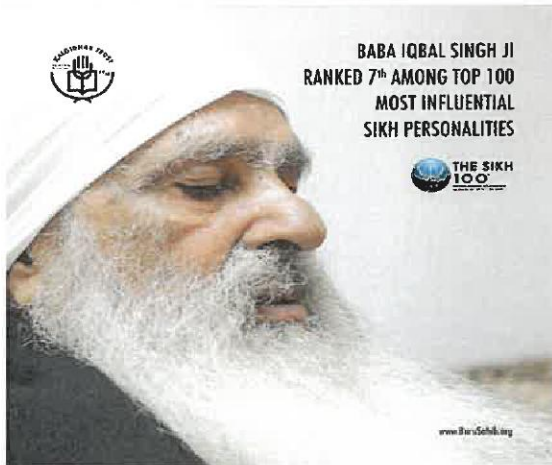
Recently, the patients who were suffering from the deadly Corona Virus won the fight against Covid-19. While discharging, they were greeted by the management of Akal Charitable Hospital by providing them Literature in Hindi on Divinity and Prasad as blessings for their well-being.



# THE KALGIDHAR TRUST

## Report of the Trustees For the Year Ended 31 July 2021 (Continued)

January 2021



### Baba Iqbal Singh Ji ranked 7th among Top 100 most influential Sikh personalities

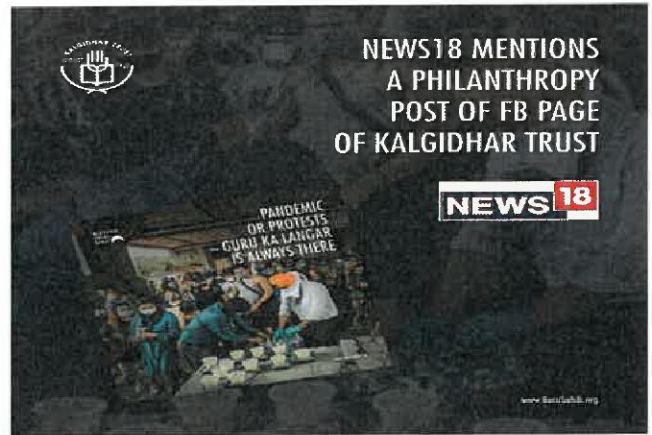
Shiromani Panth Ratan Baba Iqbal Singh Ji, President of The Kalgidhar Trust, Baru Sahib, has been ranked 7th among the 100 most influential Sikh personalities in the world by a UK-based global Sikh organization.

It's a proud moment for the entire Sikh community. The Kalgidhar Trust, Baru Sahib, headed by Baba Iqbal Singh Ji, is working on various projects for the welfare of humanity with the onus on Rural Education.

October 2020

This story had gone viral and was covered by various reputed National and International News Desks and Portals.

The Kalgidhar Trust, Baru Sahib is continuing its selfless service towards the society amid these turbulent times of COVID-19 pandemic. The Trust is not only imparting its selfless services physically but also on social media by appreciating the philanthropic work done by various Sikh volunteers across the world.



### Eternal University files a patent for low cost solar dryer



Eternal University, Baru Sahib has designed a low-cost solar drying system which will be a boon for the farming community. It is a thermostatic assorted solar dryer which can be used for various applications such as drying of Agricultural & horticultural products etc.

The Dryer is especially designed for the local agrarian community, keeping their needs in mind as they have to grow fruits and vegetables in large quantities.

A team of 12 members, led by Dr. Puneet Negi, Assistant Professor & Head of Physics Department took two years to devise the technologies for this dryer.

Dr Negi informed that the villagers can easily build their own solar dryers using locally available materials. Vegetables and fruits like tomatoes, onions, apples, cabbage, apricots etc. can be dried using solar dryers for

their use in the off-season. Farmers can also earn a handsome amount by selling dried products as during the off season, dried products demand goes up.

## **KALGIDHAR TRUST**

### **Report of the Trustees For the Year Ended 31 July 2021 (Continued)**

All Initiatives including Guru Ki Kanshi, Educate to Save, Covid – 19 Akal Charitable Hospital and Langar Seva Anandpur Sahib resulted in grant payments of £703,000 (2020- £650,000).

#### **FUTURE PLANS**

The Kalgidhar Trust plans to "reach out to the unreached" through its various educational, health care and social vices eradication programmes under the project RURAL POOR DEVELOPMENT INITIATIVE ("RPDI"). It is expected that a silent socio-economic reform will result out of this sure-footed grass-root exercise of the RPDI. The footprints of "eradication of illiteracy and vices" would keep on growing and positively touch the lives and fulfil the needs of the rural deprived classes.

#### **PUBLIC BENEFIT**

The Kalgidhar Trust works for the public benefit by raising public awareness and enhancing public participation in the key attributes of Sikh Dharm (Sikh way of life) such as Sarbatt da Bhalla (welfare of all), treating all human beings as one family, universal equality through creation of Global Citizens (Manas Ki Jaat Sabhe Ekey Pehchanho – Guru Gobind Singh Ji) and helping society by caring for each other and sharing our good fortunes with the less fortunate ones by contributing a minimum of 10% of our earnings for charitable purposes (Daswandh), overcoming social evils such as lust, anger, greed, possessiveness, arrogance and ego through divine wisdom and promoting social virtues like tolerance, patience and forgiveness. The Charity's activities clearly address its objectives and associated aims and activities as described on page 5 et seq and the Trustees and staff are mindful of the need to work for the public benefit.

#### **POLICY ON RESERVES**

The balance held as restricted funds and unrestricted funds as at 31 July 2021 were £11,000 (2020 - £3,000) and £(5,000) (2020 – £13,000). The Charity's policy is to aim for sufficient reserves to fund at least twelve months future expenditure at any time. The deficit on unrestricted funds was eliminated subsequent to the balance sheet date through further unrestricted fund raising.

#### **INVESTMENT POWERS**

The Trustee's investment powers are unrestricted within "ethical" limits.

#### **RISK MANAGEMENT**

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the Trust may face,
- The establishment of systems and procedures to mitigate those risks identified,
- The implementation of procedures designed to minimise any potential impact on the Trust should those risks materialise; and
- Quarterly Trust meetings regularly review apparent and inherent risks and the available tools to mitigate such risks.

# THE KALGIDHAR TRUST

## Report of the Trustees

### For the Year Ended 31 July 2021 (Continued)

#### FUNDRAISING

The Trustees have referred to the Code of Fundraising Practice (“the Code”) which was developed during 2017 by the fundraising community through the work of the Institute of Fundraising and Public Fundraising Association, and the Guidance on Charities and Fundraising issued by the Charity Commission (“CC20”) and the Charities (Protection and Social Investment) Act 2016 (“the Act”). The Trustees consider that following a review of the Code requirements they are compliant.

#### TRUSTEES’ RESPONSIBILITIES STATEMENT

The Trustees of The Kalgidhar Trust are responsible for preparing the Trustees’ Annual Report and the financial statements of the charity in accordance with applicable law, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources during for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and 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 a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulation 2008, and the provisions of the Trust Deed. The Trustees are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity’s website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# THE KALGIDHAR TRUST

## Report of the Trustees

### For the Year Ended 31 July 2021 (Continued)

#### COVID-19

The Covid-19 pandemic that has taken hold in the UK will undoubtedly have an effect on all UK charities in a wide ranging manner, potentially affecting their operational capability, liquidity and financial position.

The Trustees have considered the implications and have put in place continuity plans that should allow the charity to continue in operation.

The impact of Covid-19 on the Charity has been minimal because most of its fundraising is national television and social media driven. The special Walk to Save initiative to counter Covid-19 challenge has resulted in sufficient additional donations so the resultant impact on donations has been immaterial. The operations of the Charity have remained largely unaffected during the pandemic.

#### INDEPENDENT AUDITOR

A resolution will be proposed at the Annual General Meeting that Rawlinson & Hunter Audit LLP be re-appointed as Auditor to the Charity for the ensuing year.

Approved by the Trustees and signed on their behalf by



.....  
Ranbir Singh Attwal

Trustee

Date: 24 MAY 2022

# THE KALGIDHAR TRUST

## Independent Auditor's Report to the Trustees of The Kalgidhar Trust

### Opinion

We have audited the financial statements of The Kalgidhar Trust ("the Charity") for the year ended 31 July 2021 which comprise the Statement of Financial Activities, Statement of Financial Position and notes to the financial statements, 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 Financial Reporting Standard 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 July 2021, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

# THE KALGIDHAR TRUST

## Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

### Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. 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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

### Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 16, the Trustees are responsible for the preparation of financial statements which 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.

## THE KALGIDHAR TRUST

### Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

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

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our assessment of the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur, is considered to be low. This conclusion was reached after the consideration of the following:

- due to the relatively simple business model and low number of transactions within the Charity there are comparatively few unexpected fluctuations in the reported results and balances and any such unexpected items would be specifically enquired into by us; and
- there are a number of individuals which comprise "management" and therefore there is no single individual who is likely to be able to override controls to effect a fraud.

We designed our audit procedures to respond to identified audit risks, including non-compliance with laws and regulations (irregularities) that are material to the financial statements. Some of the specific procedures performed to detect irregularities, including fraud, are detailed below:

- the review of control accounts and journal entries for large or unusual activities;
- the analytical review of the statement of financial activities for variances that are either unexpected or considered not to be in accordance with our understanding of the charitable activities during the year;
- obtaining and reviewing for completeness a list of entries and persons considered to be related parties (as defined by Financial Reporting Standard 102) and reviewing the ledgers of the Charity for previously unreported related party transactions;
- review of transactions and journals for any indication of fraud or management override; and
- review of Trustee meeting minutes for unrecorded transactions.

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

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

## THE KALGIDHAR TRUST

### Independent Auditor's Report to the Trustees of The Kalgidhar Trust (Continued)

#### Use of Report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Rawlinson & Hunter Audit LLP**

Statutory Auditor  
Chartered Accountants  
Eighth Floor  
6 New Street Square  
New Fetter Lane  
London  
EC4A 3AQ

Date: 24 May 2022

*Rawlinson & Hunter Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

**THE KALGIDHAR TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2021**

	Notes	Restricted Funds £'000	Unrestricted Funds £'000	Total 2021 £'000	Restricted Funds £'000	Unrestricted Funds £'000	Total 2020 £'000
<b>Incoming Resources</b>							
Incoming resources from generated funds:							
Donations and gifts	2,3	593	160	753	502	180	682
Gift Aid		-	37	37	-	27	27
<b>Total incoming resources</b>	2,3	<u>593</u>	<u>197</u>	<u>790</u>	<u>502</u>	<u>207</u>	<u>709</u>
<b>Resources Expended</b>							
Cost of generating funds:							
Charitable activities		585	118	703	512	138	650
Governance & Support costs		<u>-</u>	<u>97</u>	<u>97</u>	<u>-</u>	<u>111</u>	<u>111</u>
<b>Total resources expended</b>	2,4	<u>585</u>	<u>215</u>	<u>800</u>	<u>512</u>	<u>249</u>	<u>761</u>
<b>Net movement in funds</b>		8	(18)	(10)	(10)	(42)	(52)
Fund balances brought forward at 1 August 2020		<u>3</u>	<u>13</u>	<u>16</u>	<u>13</u>	<u>55</u>	<u>68</u>
Fund balances carried forward at 31 July 2021		<u>11</u>	<u>(5)</u>	<u>6</u>	<u>3</u>	<u>13</u>	<u>16</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

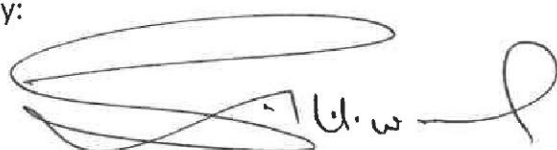
The notes on pages 24 to 30 form part of these financial statements.

**THE KALGIDHAR TRUST**  
**STATEMENT OF FINANCIAL POSITION AS AT 31 JULY 2021**

	Notes	2021	2020
		£'000	£'000
<b>Current Assets</b>			
Other debtors	8	-	6
Cash at bank and in hand	13	<u>28</u>	<u>19</u>
		28	25
<b>Creditors: amount falling due within one year</b>	8	<u>(22)</u>	<u>(9)</u>
<b>Net current assets</b>		<u>6</u>	<u>16</u>
<b>Total assets less current liabilities</b>		<u>6</u>	<u>16</u>
<b>Net Assets</b>		<u>6</u>	<u>16</u>
<b>Funds:</b>			
Restricted funds		11	3
Unrestricted funds		<u>(5)</u>	<u>13</u>
<b>Total Funds</b>	7,8	<u>6</u>	<u>16</u>

The financial statements were approved and authorised for issue by the Trustees on 24 MAY 2022 and signed on their behalf by:

Ranbir Singh Attwal,  
Trustee



The notes on pages 24 to 30 form part of these financial statements.

# THE KALGIDHAR TRUST

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 JULY 2021

### 1 Statement of Compliance

The Kalgidhar Trust ("the Charity"), registered charity number 1041548, is based and administered in the United Kingdom. The registered address is 1st Floor, 30 Merrick Road, Southall, Middlesex, UB2 4AU. The nature of the Charity's operations and principal activities are set out in the Trustees' Annual Report.

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011 and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

The financial statements are presented in pounds sterling which is the functional currency of the Charity and rounded to the nearest £000.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### 2 Accounting policies

#### (a) Going concern

The Covid-19 pandemic has not created any significant operational and financial pressures on the Charity. Having considered the levels of funds held and the level of income and expenditure, together with the level of reserves of the Charity, (of which the deficit on unrestricted funds was eliminated subsequent to the balance sheet date through further unrestricted fund raising), the Trustees consider the adoption of the going concern basis in preparing these financial statements is appropriate.

#### (b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Costs associated with raising and managing the restricted funds are charged to the restricted funds.

## THE KALGIDHAR TRUST

### NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 JULY 2021 (continued)

#### **(c) Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

#### **(d) Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

#### **(e) Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value, except where settlement is delayed, in which case the transaction is recognised at the present value of the settlement amount.

#### **(f) Donated services**

Donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. A corresponding amount is recognised in expenditure.

**THE KALGIDHAR TRUST**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 JULY 2021 (continued)**

**(g) Debtors and creditors receivable / payable within one year**

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

**(h) Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**(i) Voluntary help**

The Charity benefits from many voluntary hours and unclaimed out-of-pocket expenses. No amount is included in these financial statements for these voluntary hours and unclaimed expenses. Without the effort and devotion of the volunteers the Charity would not be able to carry out successful fund-raising events.

**THE KALGIDHAR TRUST**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**

**31 JULY 2021 (continued)**

**3 Income**

	<b>2021</b>	<b>2020</b>
	<b>£'000</b>	<b>£'000</b>
Donations and gifts from individuals	753	682
Gift Aid	<u>37</u>	<u>27</u>
	<u>790</u>	<u>709</u>

**4 Total resources expended**

	<b>Direct Costs 2021 £'000</b>	<b>Total 2021 £'000</b>	<b>Total 2020 £'000</b>
Legal & professional charges	4	4	5
Travel & subsistence	2	2	2
Support costs	54	54	60
Salaries and Wages (Note 6)	37	37	39
Events	-	-	5
Donations out	703	703	650
<b>Total resources expended</b>	<u>800</u>	<u>800</u>	<u>761</u>

Support costs include £9,000 (2020- £9,000) being premises cost for First Floor 30 Merrick Road, Southall, UB2 4AU. RSA Associates (Accountants and Registered Auditors – Sole Proprietorship of Mr R S Attwal (Trustee) who have always provided their services free of cost to The Kalgidhar Trust and who share part of the premises with The Kalgidhar Trust, have contributed £4,500 (2020- £4,500) towards the costs during the year being 50% of the total costs. Any additional contributions by Mr R S Attwal and family are reported in donations and related party disclosures (Note 9).

**5 Auditor's Remuneration**

	<b>2021</b>	<b>2020</b>
	<b>£'000</b>	<b>£'000</b>
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>4</u>	<u>4</u>
	<u>4</u>	<u>4</u>

**THE KALGIDHAR TRUST**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**

**31 JULY 2021 (continued)**

<b>6 Staff costs</b>	<b>2021</b>	<b>2020</b>
	<b>£'000</b>	<b>£'000</b>
Wages & salaries	34	36
Social security costs	3	3
	37	39

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the period was £Nil (2020 – £NIL). The Trustees did not receive any remuneration from the Charity for their services in the current or prior year. During the year the Charity had an average of 2 employee (2020– 2 employee).

**7 Fund Reconciliation**

	<b>At 1 August 2020 £'000</b>	<b>Income 2021 £'000</b>	<b>Expenditure 2021 £'000</b>	<b>At 31 July 2021 £'000</b>
<b>Restricted Funds</b>	3	593	(585)	11
<b>Unrestricted Funds</b>				
General Funds	13	197	(215)	(5)
<b>Total net assets</b>	16	790	(800)	6

General Funds represent the unrestricted funds, which are not designated for particular purposes. Restricted funds amounting to £134,263 (2020- £174,448) were received for Guru Ki Kashi – Akal University Project and £690,000 (2020- £650,000) were remitted to The Kalgidhar Trust, India from restricted and unrestricted funds. During the year £281,437 (2020- £325,099) of funds were received for the Educate to Save Project, £Nil (2020- £2,505) were received for Kerala flood relief £70,147 (2020- £Nil) were received for Akal Charitable Hospital during Covid-19 and £107,157 (2020- £Nil) were received for Langar Seva at Anandpur Sahib.

**8 Analysis of net assets between funds**

	<b>Unrestricted funds £'000</b>	<b>Restricted funds £'000</b>	<b>Total £'000</b>
Other Debtors	-	-	-
Cash at bank	17	11	28
Creditors	(22)	-	(22)
	(5)	11	6

## THE KALGIDHAR TRUST

### NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 JULY 2021 (Continued)

#### 9 Related party disclosures

Individual donations were received from the Trustees: Mr R S Rai (family business) an amount of £11,920 (2020 - £24,835) and from Mr RS Attwal and family an amount of £11,525 (2020 - £14,528) Total donations of £690,000 (2020 - £650,000) were paid to The Kalgidhar Trust – a registered charity in India, in which Baba Iqbal Singh Kingra was a Trustee and Chairman. The Trustees did not receive any remuneration and were not reimbursed any expenses from the Charity for their services in the current or prior year. Advertising payments of £22,877 (2020 - £28,326) and Donations of £13,358 (2020 – £Nil) were made to Sangat Trust and Sangat TV which is a wholly owned subsidiary of Sangat Trust in which Mr R S Attwal is also a Trustee.

#### 10 Operating Lease Commitment

The charity premises (First Floor 30 Merrick Road, Southall, UB2 4AU) are under an operating lease commitment of £9,000 per annum with effect from 1 April, 2014 until 31 March, 2024 with 3 yearly rent reviews. At 31 July 2021 the total outstanding commitments amounted to some £24,000 (2020- £36,000).

#### 11 Controlling party

The Trustees consider that the Trust is jointly controlled by the Trustees and there is no ultimate controlling party.

**THE KALGIDHAR TRUST**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 JULY 2021 (Continued)**

**12 Financial Instruments**

The carrying amounts of the Charity's financial instruments are as follows:

	<b>2021</b>	<b>2020</b>
	<b>£'000</b>	<b>£'000</b>
Financial assets		
Measured at fair value through SOFA:		
Cash at bank and in hand	28	19
Measured at amortised cost:		
Other Debtors	-	6
Financial liabilities		
Measured at amortised cost:		
Creditors	22	9
	22	9