

Company Registration Number - 02545434
Charity Registration Number - 1001436

Shaheed Udham Singh Asian Community Centre Ltd

Trustee's reports and Accounts
Year Ended 31 March 2023

Shaheed Udham Singh Asian Community Centre Ltd
Year Ended 31 March 2023
Contents of the Accounts

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Shaheed Udham Singh Asian Community Centre Ltd

Charity information

Registered charity name : Shaheed Udham Singh Asian Community Centre Ltd
(Known and trading as Asian Community Centre)

Charity registration number :1001436 [England & Wales]

Companies house registration number: 02545434 [England & Wales]

Principal office

White Hart Road
Plumstead
London, SE18 1DG

The trustees served the charity during the year ended 31/03/2023

Surdev Singh Rayat
Krishen Kumar Jalli
S Ahmed
Heer Kirpal Singh

The directors served the charity during the year ended 31/03/2023

Surdev Singh Rayat
Ms Rosemary Douglas Hadzianni
Heer Kirpal Singh

Independent examiner

Mr Rajendra Subedi
Chartered Accountants
For Chartax Associates & Co
103B Island Business Centre
18-36 Wellington Street
Woolwich
London
SE18 6PF

Structure, governance and management

The charity operates in accordance with its adopted constitution and code of conducts. The governing documents of the Charity is the Memorandum & Articles of Association establishing the company under company legislation and the governing document is dated 03 October 1990

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under charities legislation and have responsibilities, as such, under both company and charity legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Shaheed Udham Singh Asian Community Centre Ltd
Trustees' Annual Report
Year Ended 31 March 2023

Objectives and activities of the Charity

The purpose of the charity is set out in its governing documents.

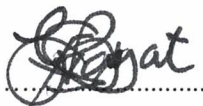
Shaheed Udham Singh Asian Community Centre was set up to advance education and to provide facilities for recreation and other leisure-time occupation in the interests of social welfare with the objective of improving the condition of life for persons resident in the Royal Borough of Greenwich (and in particular Asian Persons)

The main activities undertaken during the year to further the Charity's purpose for the public benefit.

The Centre provides hall hiring facilities both for private users and community organisation to hold public meetings and conferences, cultural and sports activities such as Bhangra Dance, Gidda Dance and keep fit classes through the medium of circulatory weight training etc.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the day to day activities of the charity.

The trustees' annual report was approved on 21/02/2025 and signed on behalf of the board of trustees by:



.....
Gurdev Singh Rayat
Trustee & director

Shaheed Udham Singh Asian Community Centre Ltd
Trustees' Annual Report (continued)
Year Ended 31 March 2023

Financial review

The financial position of the Charity as at 31st March 2023 and comparatives for the prior period, as more fully detailed in the accounts are summarised as below:

	<u>2023</u>	<u>2022</u>
Net (Expenditure) / Income	91,415	98,396
	<u>91,415</u>	<u>98,396</u>
Unrestricted funds available for the general purpose of the Charity	1,362,575	1,271,160
Designated funds - Fixed Assets	811	811
Total funds	<u>1,363,386</u>	<u>1,271,971</u>

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves

The reserves will be used in the areas of activities set out in its governing documents.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the Charity's assets in each fund are available and adequate to fulfill its obligations in respect of each fund.

Shaheed Udham Singh Asian Community Centre Ltd

Trustees' Annual Report (*continued*)

Year Ended 31 March 2023

Statement of the Trustee's Responsibilities

The trustees of the Charity are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts & Reports) Regulations 2008. Notwithstanding the explicit requirement in the extent statutory regulations, the charities (Accounts & Reports) regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 (Statement of Recommended Practice (SORP) for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016)

In particular, the companies act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity.

In preparing those financial statements the Board is required:

- a) to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting (UKGAAP) Practice (United Kingdom Accounting Standard and applicable law)
- b) to select suitable accounting policies and apply them consistently
- c) to make judgements and estimates that are reasonable and prudent
- d) to prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- e) to state whether applicable accounting standards and statements of recommended practice (SORP) have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

Trustees are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the Independent Examiner in relation to the trustees' report is limited to examining the report and ensuring that on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of Preparation of Accounts - Small Company Provisions

The financial statements are set out on pages 7 to 17

The financial statements have been prepared implementing the FRS 102 Statement of Recommended Practice for Accounting and Reporting by Charities (SORP) 2015 (as amended by The Bulletin issued in February 2016) and in accordance with the Financial Reporting standard 102 (effective 1st January 2016).

Shaheed Udham Singh Asian Community Centre Ltd
Trustees' Annual Report (*continued*)
Year Ended 31 March 2023

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 21/02/2025.



.....
Gurdev Singh Rayat
Director and trustee

Shaheed Udham Singh Asian Community Centre Ltd
Independent Examiner's Report to the Trustees
Year Ended 31 March 2023

I report to the trustees on my examination of the accounts of Shaheed Udham Singh Asian Community Centre Ltd ('the charity') for the Year Ended 31 March 2023 .

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act & in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- a) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- b) the accounts do not accord with those records; or
- c) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner



Rajendra Subedi , FCCA, ACA
For Chartax Associates Ltd
103B Island Business Centre
18-36 Wellington Street
Woolwich, London
SE18 6PF
Date: 21/02/2025

103B-
Chartax Associates & Co
Chartered Certified Accountants
121 Island Business Centre
18-36 Wellington Street
Woolwich, London
SE18 6PF
Tel 020 3620 5814

Shaheed Udham Singh Asian Community Centre Ltd

Statement of Financial Activities (SOFA) for the Year Ended 31 March 2023

Statement of Financial Activities (including the Income & Expenditure Account for the Year Ended 31 March 2023 as required by the Companies Act 2006)

	SORP Ref	Year Ended 31/03/2023		Year Ended 31/03/2022	
		Unrestricted funds	Restricted funds	Total funds	Total funds
Income & Endowments from					
Donations & legacies	A1	-	-	-	12,000
Other charitable activities	A3	201,204	-	201,204	153,347
Total Income	A	201,204	-	201,204	165,347
Expenditure on					
Charitable activities	B2	109,789	-	109,789	66,951
Total expenditure	B	109,789	-	109,789	66,951
Net Surplus /(Deficit)	C	91,415	-	91,415	98,396
Transfers between the funds		-	-	-	
Net movements in funds	D	91,415	-	91,415	98,396
Reconciliation of Funds	E				
Total funds b/fd		1,271,971	-	1,271,971	1,173,575
Total funds c/fd	F= D+E	1,363,386	-	1,363,386	1,271,971

The SORP Reference indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

The notes attached on pages 12 to 17 form an integral part of these accounts..

Shaheed Udham Singh Asian Community Centre Ltd

Statement of Financial Activities for the Year Ended 31 March 2023

Comparatives

	SORP Ref	Year Ended 31/03/2022		
		Unrestricted funds	Restricted funds	Total funds
Income & Endowments from				
Donations & legacies	A1	12,000	-	12,000
Other charitable activities	A3	153,347	-	153,347
Total Income	A	<u>165,347</u>	<u>-</u>	<u>165,347</u>
Expenditure on				
Charitable activities	B2	66,951	-	66,951
Total expenditure	B	<u>66,951</u>	<u>-</u>	<u>66,951</u>
Net Surplus /(Deficit)	C	98,396	-	98,396
Transfers between the funds		-	-	-
Net movements in funds	D	<u>98,396</u>	<u>-</u>	<u>98,396</u>
Reconciliation of Funds				
Total funds b/fd	E	1,173,575	-	1,176,012
Total funds c/fd		<u>1,271,971</u>	<u>-</u>	<u>1,274,408</u>

The SORP Ref indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

The notes attached on pages 12 to 17 form an integral part of these accounts..

Shaheed Udham Singh Asian Community Centre Ltd

Statement of Financial Activities for the Year Ended 31 March 2023 (Contd.)

Resources applied in the Year Ended 31 March 2023 towards fixed assets for Charity

	31/03/2023	31/03/2022
Funds generated in the year as detailed in SOFA	91,415	98,396
Resources applied on functional fixed assets	-	-
Net resources available to fund charitable activities	<u>91,415</u>	<u>98,396</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the Year Ended 31/03/2023

	Year Ended 31/03/2023		Year Ended 31/03/2022	
	Unrestricted funds	Restricted funds	Total funds	Total funds
Accumulated funds b/fd	1,271,971	-	1,271,971	1,173,575
Recognised gains and (losses)	91,415	-	91,415	98,396
	<u>1,363,386</u>	<u>-</u>	<u>1,363,386</u>	<u>1,271,971</u>
Summary of funds				
Accumulated funds	1,363,386	-	1,363,386	1,271,971

The notes attached on pages 12 to 17 form an integral part of these accounts.

Shaheed Udham Singh Asian Community Centre Ltd

Statement of Financial Activities for the Year Ended 31 March 2023

Income and expenditure account (as required by the Companies Act 2006)

Incoming resources	31/03/2023	31/03/2022
Income from operations	201,204	153,347
Grant - Royal Borough of Greenwich	-	12,000
Gross income in the year	<u>201,204</u>	<u>165,347</u>
Expenditures		
Charitable expenses (Excluding depreciation & amortisation)	105,278	62,829
Depreciation and amortisation	2,831	2,682
Governance costs	1,680	1,440
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	<u>109,789</u>	<u>66,951</u>
Net surplus/(loss) before tax in financial year	<u>91,415</u>	<u>98,396</u>
Retained surplus for the financial year	91,415	98,396

In accordance with the provisions of the companies act 2006, the headings and subheadings used in the income and expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 17 form an integral part of these accounts.

Shaheed Udham Singh Asian Community Centre Ltd

Balance Sheet as at 31 March 2023

	Note	SORP ref	31/03/2023	31/03/2022
Fixed Assets				
Tangible assets	8	A	611,006	610,409
Current Assets	9	B		
Debtors		B2	3,044	3,044
Cash at bank and in hand		B4	754,888	662,445
Total current assets		B5	<u>757,932</u>	<u>665,489</u>
Less: Creditors falling due <1 Year	10	C1	<u>(5,552)</u>	<u>(3,927)</u>
Net current assets		D=B5-C1	752,380	661,562
Total net assets of the charity		E=A+D	<u>1,363,386</u>	<u>1,271,971</u>

The total net assets of the charity are funded by the funds of the charity as follows:

			31/03/2023	31/03/2022
Restricted funds				
Restricted revenue funds	14	D2	811	811
Unrestricted funds				
Unrestricted revenue funds	14	D3	1362575	1,271,160
			<u>1,363,386</u>	<u>1,271,971</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors and members are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation and the report of the Independent Examiner is on page 6.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the board of trustees on 21/02/2025.

Gurdev Singh Rayat
Director and trustee

The notes attached on pages 12 to 17 form an integral part of these accounts.

Shaheed Udham Singh Asian Community Centre Ltd

Notes to the Accounts for the Year Ended 31 March 2023

1] Accounting policies

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and FRS 102 SORP Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 (Statement of Recommended Practice (SORP) for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn the SORP 2005, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to categories of income and income recognition.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end.

The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution of volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Tangible fixed

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Shaheed Udham Singh Asian Community Centre Ltd

Notes to the Accounts for the Year Ended 31 March 2023 (Contd)

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value or estimated useful lives.

Freehold premises	Nil
Plant & equipment	20% reducing balance basis

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

2] Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3] Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar charitable objects.

4] The net (deficit)/surplus before tax in the financial year

The net (deficit)/surplus before tax in the financial year is stated after charging:-

	31/03/2023	31/03/2022
Depreciation of own fixed assets	2,831	2,682

5] The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. Expenses reimbursed to the volunteers for expenses incurred and these amounts have been recognised in the Statement of Financial Activities (SOFA). The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6] Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity. The wages for the care taker is disclosed separately in the accounts (Note Number 20).

7] Deferred income - Unrestricted and Designated funds

	Opening Deferrals	Released of Prior Year	Received in the Year	Deferred at Year End
Advance deposits			31/03/2023	31/03/2022
			-	-

These deferrals are included in creditors, however, there were no deferred incomes as such to be disclosed in the accounts. All the advance deposits were materialised as sales.

The deferrals included in creditors relate to advance deposits, received for future hall hire which will be undertaken in the 2023/2024 accounting year. However, all the deposits including the brought forward from previous year were fully settled during the year.

Shaheed Udham Singh Asian Community Centre Ltd

Notes to the Accounts for the Year Ended 31 March 2023 (Contd.)

8] Tangible fixed assets

	Land and Buildings	Plant and Machinery	Total
Cost b/fd on 01 April	599,681	171,481	771,162
Additions during the year	-	3,428	3,428
Total as at 31/03/2023	599,681	174,909	774,590

Depreciation

depreciation b/fd	-	160,753	160,753
Depreciation charge for the year		2,831	2,831
Total as at 31/03/2023	-	163,584	163,584

Net book value as at 31/03/23	599,681	10,733	611,006
Net book value as at 31/03/22	599,681	10,728	610,409

9] Debtors

	31/03/2023	31/03/2022
Prepayments and accrued income	3,044	3,044

10] Creditors falling due within one year

	31/03/2023	31/03/2022
Accruals	5,040	3,360
Trade Creditors	512	-
Deferred Income - Unrestricted and designated funds	-	-
	<u>5,552</u>	<u>3,360</u>

11] Income and expenditure account summary

	31/03/2023	31/03/2022
As at 1st April	1,271,971	1,173,575
Net surplus/(Deficit) after tax for the year	91,415	98,396
	<u>1,363,386</u>	<u>1,271,971</u>

12] No related party transactions

There were no transactions with related parties in the year, except with regard to trustee's remuneration, trustees expenses and transactions with subsidiaries which are fully disclosed.

13] Analysis of net assets between the funds As at 31/03/2023

	Year Ended 31/03/2023			Total funds
	Unrestricted funds	Designated funds	Restricted funds	
Tangible fixed assets	610,195	-	811	611,006
Current assets	757,932			757,932
Current liabilities	(5,552)			(5,552)
Total funds	<u>1,362,575</u>	<u>-</u>	<u>811</u>	<u>1,363,386</u>

Shaheed Udham Singh Asian Community Centre Ltd

Notes to the Accounts for the Year Ended 31 March 2023 (Contd.)

As at 31/03/2022 (Comparatives)

Year Ended 31/03/2022

	Unrestricted funds	Designated funds	Restricted funds	Total funds
Tangible fixed assets	610,409	-	-	610,409
Current assets	665,489		-	665,489
Current liabilities	(3,927)			(3,927)
Total funds	1,271,971	-	-	1,271,971

14] Movements in total funds [as shown in Note 13 above]

	Opening Balance	Movements in funds/23 [Note-15]	Transfers between the funds	Funds C/Fd to 24
Unrestricted and designated funds				
Unrestricted Revenue Funds	1,271,160	91,415		1,362,575
Total unrestricted and designated funds	1,271,160	91,415	-	1,362,575
Restricted funds				
LBG Arts and Culture	811	-	-	811
Total restricted funds	811	-	-	811
Total funds of the charity	1,271,971	91,415	-	1,363,386

15] Analysis of movements of funds over the year as shown in Note 14

	Income	Expenses	Other Gains & losses	Movement in funds
Unrestricted & designated funds	201,204	(109,789)	-	91,415

16] The purpose for which the funds are detailed in note 14 are held by the charity are:

Unrestricted and designated funds:

These funds are held to meet the charitable objectives of the charity and to provide funds for the future charitable activities in accordance with the legislation of the charity. These funds are free from all types of restrictions on their use.

Restricted funds :

These funds must be used in the specific areas , therefore, restricted to use only in the specified charitable activities.

Shaheed Udham Singh Asian Community Centre Ltd

Notes to the Accounts for the Year Ended 31 March 2023 (Contd)

17] Ultimate controlling party

The charity is under the control of its legal members. Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its winding up while he or she is a member, or within one year after he or she ceases to be a member.

Detailed analysis of income and expenditure for the year ended 31/03/2023 as required by the SORP 2015. The analysis is classified by conventional nominal descriptions and not by activity.

18] Donations and legacies

	Year Ended 31/03/2023			Year Ended 31/03/2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
Revenue grants	-	-	-	
Royal Borough of Greewnich	-	-	-	12,000
Total public sector revenue grant	-	-	-	12,000
Total donations & legacies [A1]	-	-	-	12,000

19] Income from hall hire facilities and other non charitable trading activities

	Year Ended 31/03/2023			Year Ended 31/03/2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
Hall hire facilities income	201,204	-	201,204	153,347
Total from other activities [A3]	201,204	-	201,204	153,347
Total income	201,204	-	201,204	165,347

20] Expenditure on charitable activities - Direct spending

	Year Ended 31/03/2023			Year Ended 31/03/2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
Contracted out services (care taker)	21,747	-	21,747	13,544
Total direct spending	21,747	-	21,747	13,544

Notes to the Accounts for the Year Ended 31 March 2023 (Contd)

21] Expenditure on charitable activities - Charitable trading

	Year Ended 31/03/2023			Year Ended 31/03/2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
Reallocated from Support costs [B2b]	86,362	-	86,362	51,967

Shaheed Udham Singh Asian Community Centre Ltd

Notes to the Accounts for the Year Ended 31 March 2023 (Contd)

22] Support costs for charitable activities

	Year Ended 31/03/2023		Year Ended 31/03/2022	
	Unrestricted funds	Restricted funds	Total funds	Total funds
Premises Expenses				
Rates and water charges		-	-	-
Light heat and power	19,507	-	19,507	12,423
Cleaning and waste management	9,410	-	9,410	15,053
Premises repairs and renewals	44,828	-	44,828	4,939
Hand dryers, euro bins/skips		-	-	-
Security alarms	571	-	571	1,402
Property insurance	3,654	-	3,654	3,360
Professional fees	1,840	-	1,840	7,576
Administrative expenses				
Telephone, fax and internet	2,697	-	2,697	2,524
Printing and stationery	572	-	572	1,481
Travelling & subsistence		-	-	44
Legal Fee		-	-	375
Sundry expenses	452	-	452	108
Financial costs				
Depreciation	2,831	-	2,831	2,682
Amortisation		-	-	-
Support costs before reallocation	86,362	-	86,362	51,967
Less: Support costs reallocated to specific activities				
Total charitable trading costs	(86,362)	-	(86,362)	(51,967)
Total support costs	-	-	-	-

The basis of allocation of costs between activities is described under accounting policies.

23] Other expenditure - Governance costs

	Year Ended 31/03/2023		Year Ended 31/03/2022	
	Unrestricted funds	Restricted funds	Total funds	Total funds
Independent examiner's fees	1,680	-	1,680	1,440
	1,680	-	1,680	1,440

24] Total charitable expenditure

	31/03/2023		31/03/2022	
	Unrestricted funds	Restricted funds	Total funds	Total funds
Total direct spending [B2a]	21,747	-	21,747	13,544
Total charitable trading costs [B2b]	86,362	-	86,362	51,967
Total support costs [B2d]	-	-	-	-
Total governance costs [[B2e]	1,680	-	1,680	1,440
Total charitable expenditure	109,789	-	109,789	66,951