

LEICESTER SIKH CENTRE & GURU AMARD DAS GURDWARA

219-227 CLARENDON PARK ROAD LEICESTER LE2 3AN

TELEPHONE: 0116 2701 705

REGISTERED CHARITY No. 1017427

#### CHAIRPERSON ANNUAL REPORT

FOR THE PERIOD OF 1<sup>ST</sup> MAY 2021 TO 30<sup>TH</sup> 2022

The Leicester Sikh Centre is also known as Guru Amar Das Gurdwara, the centre although still provide and maintain the existing services and introduce activities as needed by the community.

#### GENERAL CHARITABLE PURPOSES

- 1 A drop in seven days a week
- 2 Lunch on club which is held twice a week funded by the centre
- 3 keep fit classes for the 50+ for Men and Women. There are separate facilities provided for men and women , classes are held twice a week.

#### RELIGIOUS ACTIVITIES

- 1 There is a morning and evening services and a large gathering over the weekend.
- 2 All-important occasions such as VASAKHI , DIWALI and other days related to the life of the Gurus also celebrated. On these days attendance exceed 400 to 500 people.

#### EDUCATION

- 1 There are Punjabi teaching classes held for 6 -18 years olds which take place three times a week. The centre has a well-stocked Library with books on various topics, artworks such as religious and historical paintings are displayed. The library also house computers which has internet access.
- 2 The Centre allows for visits from children from various Schools , Colleges and sometimes Universities to learn about Sikh religious.

#### SPORTS AND RECREATION

1 The centre sponsors a football team called the Leicester Sikh Centre and Guru Amar das Gurdwara football club.

2 There are Gatka (Sikh martial art) classes taught regularly.

3 An annual festival known as Teeyan Da Mela organised by the centre women group, This mela is largely for the young women, held once a year.

#### CHARITABLE WORK

1 The centre is committed to help people in difficulties such as natural disasters like COVID-19. Such like ;we offer financial help and we hold fund raising event for KHASLA AID CHARITY; WHICH PROVIDE HELP ALL OVER THE WORLD for needy people. Their main aim is to provide Food and shelter where ever is required.

Covid-19 time in 2020 we raised fund for NHS Leicester Hospitals charity and Leicester Social services .£25000 and £5000 respectively.

We provide LANGAR (FOOD) TO overseas students daily for 100 to 150 students and in need of food people visit the gurdwara.

#### ENVIRONMENT AND CONVERSION

Our centre is keen on recycling and wastage is separated to make easy separation.

2 To enhance the surrounding area of the main building , seasonal flowers and greenery is planted.

#### OTHER AGENCIES

The centre is affiliated with Local Charities such as age concern, Lunch on Clubs and other religious namely Hindu Temples, churches and Gurdwaras.

#### Future Plans

We always looking for available and suitable piece of land with a view to purchase and develop it

Recently we upgraded the kitchen and the toilets for men and women also installed the new internal doors in corridors and to langar hall.

With the home office funding , new security cameras and burglar alarm and new fence in the rear parking installed.

Yours sincerely

Mrs Jagdev Kaur Gill CHAIRPERSON

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30 April 2022**  
**for**  
**Leicester Sikh Centre**  
**and**  
**Guru Amardas Gurdwara**

**Leicester Sikh Centre**  
**and**  
**Guru Amardas Gurdwara**

**Contents of the Financial Statements**  
**for the Year Ended 30 April 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 13
<b>Detailed Statement of Financial Activities</b>	14 to 15

**Leicester Sikh Centre**  
**and**  
**Guru Amardas Gurdwara**

**Report of the Trustees**  
**for the Year Ended 30 April 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the charity as laid down in the Declaration of Trust dated 1 November 2014 are;

- the advancement of sikh religion (including religious education)
- the advancement of education particularly in English and Punjabi languages and the teaching of Sikh history, culture and customs
- the relief of poverty
- the relief of the aged, sick, infirm and disabled
- the provision of recreational and meeting facilities or other leisure time occupations in the interest of social welfare with the object of improving the conditions of life of such members of the Sikh community who are in need thereof by reason of their youth, age, infirmity, disablement, poverty or social and economic circumstances
- the promotions of good relations between persons of different racial and ethnic groups

### **Significant activities**

The charity has broadly two activities that further the objectives. The charity's property houses the Guru Amar Das Gurdwara which provides for all religious needs of the community. The property also functions as a community centre where numerous activities take place for members.

### **Public benefit**

The trustees have had due regard to guidance published by the Charity Commission with regard to public benefit and consider that the charity acts in accordance with guidance.

### **Grantmaking**

Grants are made to other institutions to provide relief of the aged, sick, infirm and disabled and of poverty.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

During the year the charity has provided a number of specific activities in accordance with its objectives:

- The centre is open every day for morning and evening religious services - bigger services are held over weekends;
- Students from schools and universities visit to learn about the Sikh religion;
- A weekly luncheon club is operated;
- Punjabi language classes are held three times a week;
- A well-stocked library is maintained with computer and internet services available;
- Various sports are actively promoted at the centre and in the wider community;
- Two keep fit sessions for the over 50's are provided every week;
- A women's group meets regularly.

## **FINANCIAL REVIEW**

### **Financial position**

The total income for the year was £174,791 (2021: £174,155) which, after deducting expenditure of £162,184 (2021: £135,404) resulted in net income of £12,607 (2021: £38,751).

At 30 April 2022 the charity had total reserves of £1,029,521 (2021: £1,016,914). £33,740 (2021: £40,970) of this is held in restricted funds.

Donations are the principle funding source which allows the Charity to run the building and offer religious ceremonies, education and facilities to the local community.

**Leicester Sikh Centre**  
**and**  
**Guru Amardas Gurdwara**

**Report of the Trustees**  
**for the Year Ended 30 April 2022**

**FINANCIAL REVIEW**

**Reserves policy**

The trustees have agreed a reserves policy, that specifies a range of levels, considered necessary to protect the operations of the charity in the event of any loss of anticipated income. The levels set aim to cover a between three to six months of unrestricted expenditure and a contingency in respect of costs associated with the premises.

The level of reserves held at 30 April 2022, after deducting the value of tangible assets, exceeded the level specified in the policy. The charity has considerable liquid reserves which are expected to be utilised in the continuing overhaul of the premises in order to maintain the aging premises and meet with the changing needs of the community.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Freehold Property**

Jagdev Kaur Gill and Sukhdev Singh Sangha hold title to the Freehold Property on behalf of the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1017427

**Principal address**

219 - 227 Clarendon Park Road  
Leicester  
Leicestershire  
LE2 3AN

**Trustees**

S S Sangha  
D Singh  
A Singh  
J Singh  
S S Bains  
H S Gawera  
R S Gawera  
R S Minhas  
J K Gill  
H S Gill  
S S Bains  
S S Seehra  
R Rana  
A S Dosanjh  
H K Rai

**Independent Examiner**

torr waterfield  
Park House  
37 Clarence Street  
Leicester  
Leicestershire  
LE1 3RW

**Leicester Sikh Centre**  
**and**  
**Guru Amardas Gurdwara**

**Report of the Trustees**  
**for the Year Ended 30 April 2022**

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
J Singh - Trustee

**Independent Examiner's Report to the Trustees of  
Leicester Sikh Centre  
and  
Guru Amardas Gurdwara**

**Independent examiner's report to the trustees of Leicester Sikh Centre and Guru Amardas Gurdwara**

I report to the charity trustees on my examination of the accounts of Leicester Sikh Centre and Guru Amardas Gurdwara (the Trust) for the year ended 30 April 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Nishitkumar Bathia FCA  
torr waterfield  
Park House  
37 Clarence Street  
Leicester  
Leicestershire  
LE1 3RW

Date: .....

**Leicester Sikh Centre  
and  
Guru Amardas Gurdwara**

**Statement of Financial Activities  
for the Year Ended 30 April 2022**

	Notes	Unrestricted fund £	Restricted funds £	30.4.22 Total funds £	30.4.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		150,449	18,342	168,791	104,930
<b>Charitable activities</b>					
Gurdwara		-	-	-	63,200
Investment income	2	6,000	-	6,000	6,025
<b>Total</b>		<u>156,449</u>	<u>18,342</u>	<u>174,791</u>	<u>174,155</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Community Centre	3	25,178	2,169	27,347	18,232
Gurdwara		111,434	23,403	134,837	117,172
<b>Total</b>		<u>136,612</u>	<u>25,572</u>	<u>162,184</u>	<u>135,404</u>
<b>NET INCOME/(EXPENDITURE)</b>		19,837	(7,230)	12,607	38,751
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		975,944	40,970	1,016,914	978,163
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>995,781</u></u>	<u><u>33,740</u></u>	<u><u>1,029,521</u></u>	<u><u>1,016,914</u></u>

The notes form part of these financial statements

**Leicester Sikh Centre  
and  
Guru Amardas Gurdwara**

**Balance Sheet  
30 April 2022**

	Notes	Unrestricted fund £	Restricted funds £	30.4.22 Total funds £	30.4.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	652,164	33,740	685,904	708,139
<b>CURRENT ASSETS</b>					
Debtors	10	3,275	-	3,275	-
Investments	11	251,500	-	251,500	251,500
Cash at bank and in hand		95,825	-	95,825	67,390
		350,600	-	350,600	318,890
<b>CREDITORS</b>					
Amounts falling due within one year	12	(6,983)	-	(6,983)	(10,115)
		343,617	-	343,617	308,775
<b>NET CURRENT ASSETS</b>					
		995,781	33,740	1,029,521	1,016,914
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		995,781	33,740	1,029,521	1,016,914
<b>NET ASSETS</b>					
		995,781	33,740	1,029,521	1,016,914
<b>FUNDS</b>					
	13			995,781	975,944
Unrestricted funds				33,740	40,970
Restricted funds				1,029,521	1,016,914
<b>TOTAL FUNDS</b>					
				1,029,521	1,016,914

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
J Singh - Trustee

**Leicester Sikh Centre**  
**and**  
**Guru Amardas Gurdwara**

**Notes to the Financial Statements**  
**for the Year Ended 30 April 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost and includes land not being depreciated
Improvements to property	- 10% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 15% on cost
Computer equipment	- 33% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Leicester Sikh Centre  
and  
Guru Amardas Gurdwara**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**1. ACCOUNTING POLICIES - continued**

**Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**Creditors**

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**Current asset investments**

Current asset investments comprises cash on deposit with a maturity of less than one year, held for investment purposes rather than to meet short-term cash commitments.

**2. INVESTMENT INCOME**

	30.4.22	30.4.21
	£	£
Rents received	6,000	6,000
Bank account interest	-	25
	6,000	6,025
	6,000	6,025

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Community Centre	-	-	27,347	27,347
Gurdwara	66,032	5,001	63,804	134,837
	66,032	5,001	91,151	162,184
	66,032	5,001	91,151	162,184

**4. GRANTS PAYABLE**

	30.4.22	30.4.21
	£	£
Gurdwara	5,001	32,500
	5,001	32,500
	5,001	32,500

The total grants paid to institutions during the year was as follows:

	30.4.22	30.4.21
	£	£
NHS	-	25,000
LCC Social Services	-	5,000
Khalsa Aid International	-	2,500
Sikh Troops War Memorial	5,001	-
	5,001	32,500
	5,001	32,500

**Leicester Sikh Centre  
and  
Guru Amardas Gurdwara**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**5. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Community Centre	26,830	67	450	27,347
Gurdwara	62,599	155	1,050	63,804
	89,429	222	1,500	91,151
	89,429	222	1,500	91,151

Activity	Basis of allocation
Management	Non-direct costs are split 30% Community Centre and 70% Gurdwara
Finance	Non-direct costs are split 30% Community Centre and 70% Gurdwara
Governance costs	Non-direct costs are split 30% Community Centre and 70% Gurdwara

These proportions are based on management time allocated to each charitable activity.

**6. INDEPENDENT EXAMINER'S REMUNERATION**

	30,422	30,421
	£	£
Independent Examiner's Fees - External scrutiny and report	500	600
Independent Examiner's Fees - Accountancy services	1,000	1,200
	1,500	1,800
	1,500	1,800

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	97,962	6,968	104,930
<b>Charitable activities</b>			
Gurdwara	15,000	48,200	63,200
Investment income	6,025	-	6,025
<b>Total</b>	118,987	55,168	174,155
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Community Centre	16,064	2,168	18,232
Gurdwara	104,022	13,150	117,172
<b>Total</b>	120,086	15,318	135,404

**Leicester Sikh Centre  
and  
Guru Amardas Gurdwara**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	(1,099)	39,850	38,751
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	977,042	1,121	978,163
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>975,943</u>	<u>40,971</u>	<u>1,016,914</u>

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 May 2021	527,279	82,021	-
Additions	-	14,000	1,350
At 30 April 2022	<u>527,279</u>	<u>96,021</u>	<u>1,350</u>
<b>DEPRECIATION</b>			
At 1 May 2021	-	8,202	-
Charge for year	8,436	9,602	270
At 30 April 2022	<u>8,436</u>	<u>17,804</u>	<u>270</u>
<b>NET BOOK VALUE</b>			
At 30 April 2022	<u>518,843</u>	<u>78,217</u>	<u>1,080</u>
At 30 April 2021	<u>527,279</u>	<u>73,819</u>	<u>-</u>

**Leicester Sikh Centre  
and  
Guru Amardas Gurdwara**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**9. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 May 2021	125,114	1,825	736,239
Additions	-	-	15,350
	<hr/>	<hr/>	<hr/>
At 30 April 2022	125,114	1,825	751,589
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 May 2021	19,296	602	28,100
Charge for year	18,674	603	37,585
	<hr/>	<hr/>	<hr/>
At 30 April 2022	37,970	1,205	65,685
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 30 April 2022	87,144	620	685,904
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 April 2021	105,818	1,223	708,139
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Included in cost or valuation of land and buildings is freehold land of £105,455 which is not depreciated.

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.22 £	30.4.21 £
Prepayments and accrued income	3,275	-
	<hr/> <hr/>	<hr/> <hr/>

**11. CURRENT ASSET INVESTMENTS**

	30.4.22 £	30.4.21 £
Short term deposits	251,500	251,500
	<hr/> <hr/>	<hr/> <hr/>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.22 £	30.4.21 £
Trade creditors	5,483	3,552
Accruals and deferred income	1,500	6,563
	<hr/>	<hr/>
	6,983	10,115
	<hr/> <hr/>	<hr/> <hr/>

**Leicester Sikh Centre  
and  
Guru Amardas Gurdwara**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022**

**13. MOVEMENT IN FUNDS**

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
<b>Unrestricted funds</b>			
General fund	975,944	19,837	995,781
<b>Restricted funds</b>			
CCTV and Security	40,970	(7,230)	33,740
<b>TOTAL FUNDS</b>	<u>1,016,914</u>	<u>12,607</u>	<u>1,029,521</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	156,449	(136,612)	19,837
<b>Restricted funds</b>			
Giani	18,342	(18,342)	-
CCTV and Security	-	(7,230)	(7,230)
	<u>18,342</u>	<u>(25,572)</u>	<u>(7,230)</u>
<b>TOTAL FUNDS</b>	<u>174,791</u>	<u>(162,184)</u>	<u>12,607</u>

**Comparatives for movement in funds**

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	977,042	(1,098)	975,944
<b>Restricted funds</b>			
Lunch club	269	(269)	-
NHS donations	852	(852)	-
CCTV and Security	-	40,970	40,970
	<u>1,121</u>	<u>39,849</u>	<u>40,970</u>
<b>TOTAL FUNDS</b>	<u>978,163</u>	<u>38,751</u>	<u>1,016,914</u>

**Leicester Sikh Centre**  
**and**  
**Guru Amardas Gurdwara**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2022**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,987	(120,085)	(1,098)
<b>Restricted funds</b>			
Giani	6,968	(6,968)	-
Lunch club	-	(269)	(269)
NHS donations	-	(852)	(852)
CCTV and Security	48,200	(7,230)	40,970
	<u>55,168</u>	<u>(15,319)</u>	<u>39,849</u>
<b>TOTAL FUNDS</b>	<u><u>174,155</u></u>	<u><u>(135,404)</u></u>	<u><u>38,751</u></u>

**Giani fund**

The Giani fund consists of donations received by the Charity for onward payment to the priests. All donations received are paid in the same accounting period.

**Lunch Club fund**

The Lunch Club fund consists of donations received towards offering a lunch club service for older people to allow them to maintain their independence and reduce isolation.

**NHS Donations**

The NHS Donations fund consists of donations received by the Charity for onward payment to the NHS.

**CCTV and Security**

A grant of £48,200 was received during the year ended 30 April 2021 from the Protective Security funding scheme towards the cost of installing CCTV and Security at the Gurdwara. This amount was fully expended during the year. The fund balance of £33,740 represents the net book value of the CCTV and Security assets held at 30 April 2022.

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2022.

**Leicester Sikh Centre  
and  
Guru Amardas Gurdwara**

**Detailed Statement of Financial Activities  
for the Year Ended 30 April 2022**

	30.4.22 £	30.4.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations to Gianis	18,342	6,968
Donations	150,449	95,439
Donated services and facilities	-	2,523
	168,791	104,930
<b>Investment income</b>		
Rents received	6,000	6,000
Bank account interest	-	25
	6,000	6,025
<b>Charitable activities</b>		
Grants	-	63,200
	-	63,200
<b>Total incoming resources</b>	<b>174,791</b>	<b>174,155</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations to Gianis	18,342	6,968
Priest fees	28,177	25,213
Groceries	19,513	5,372
Grants to institutions	5,001	32,500
	71,033	70,053
<b>Support costs</b>		
<b>Management</b>		
Rates and water	3,439	2,626
Insurance	1,722	6,698
Light and heat	15,495	16,000
Telephone	-	566
Postage and stationery	128	1,812
Sundries	3,794	4,526
Repairs and renewals	21,004	3,213
Motor and travel	122	10
Cleaning	6,140	-
Freehold property	8,436	-
Improvements to property	9,602	8,202
Plant and machinery	270	-
Fixtures and fittings	18,674	19,296
Computer equipment	603	602
	89,429	63,551

This page does not form part of the statutory financial statements

**Leicester Sikh Centre  
and  
Guru Amardas Gurdwara**

**Detailed Statement of Financial Activities  
for the Year Ended 30 April 2022**

	30.4.22 £	30.4.21 £
<b>Management Finance</b>		
Bank charges	222	-
<b>Governance costs</b>		
Independent examiner's remuneration	1,500	1,800
Total resources expended	162,184	135,404
<b>Net income</b>	12,607	38,751

This page does not form part of the statutory financial statements

17 February 2023  
Our Ref: AB / NB / 4856

PRIVATE AND CONFIDENTIAL  
The Board of Trustees  
Leicester Sikh Centre  
219-227 Clarendon Park Road  
Leicester  
Leicestershire  
LE2 3AN

Dear Sirs

**INDEPENDENT EXAMINATION OF THE FINANCIAL STATEMENTS OF LEICESTER SIKH CENTRE  
REPORT TO MANAGEMENT**

We are pleased to report to you that we have completed the independent examination of the financial statements of Leicester Sikh Centre for the year ended 30 April 2022.

As part of our communication with you at the end of the examination, we have discussed in the forthcoming paragraphs certain matters that need to be communicated to the trustees.

**Other findings and recommendations**

As part of our examination, we also aim to provide value-added recommendations which may not constitute a material misstatement of the financial statements or a significant deficiency in the charity's controls.

A number of such matters were identified in the examination for Leicester Sikh Centre which we consider should be brought to your attention. Accompanying this letter is a memorandum (Appendix 1) noting these points together with any recommendations we have for possible improvements which could be made. We shall be grateful if you will enter the Board's comments against each point under the "comments" column of the memorandum and return it to us in due course.

This report has been prepared for the sole use of the trustees of Leicester Sikh Centre and must not be shown to third parties without our prior written consent. No responsibilities are accepted by Torr Waterfield Limited towards any party acting or refraining from action as a result of this report.

Finally, we would like to express our thanks to all members of staff at Leicester Sikh Centre who assisted us in carrying out our work.

Yours faithfully

Torr Waterfield Limited

## **APPENDIX 1**

### **LEICESTER SIKH CENTRE**

#### **Points noted during the course of our examination for the year ended 30 April 2022**

##### **1. Payments to Priests and cleaners**

The payments made to Priests for their services should either be supported by a valid invoice provided by the supplier or should be processed through a PAYE scheme, subject to their employment status with the charity.

**Comment:**

##### **2. Cash Expenses**

A large portion of the Charity's expenditure is paid using petty cash generated from donations, which has been recorded in the Charity's cash book records.

To improve the audit trail and internal controls of Charities, the Charity Commission recommends that cash collected is banked by the charity as soon as possible without the deduction of expenses. Subsequent payments should be made electronically.

Source documentation such as purchase invoices should be retained by the Charity to support payments made (whether by cash or by electronic means) and should be available for inspection during the independent examination.

**Comment:**

##### **3. Petty cash count**

Regular petty cash counts should take place to reconcile the amount held per the cash book agrees to the physical cash held.

**Comment:**

#### **4. Governing document audit requirement**

The governing document provided specifies an audit is required however we believe there is a later version of the deed of trust in issue. If the latest version still refers to an audit then we would suggest this is updated to include reference to 'external scrutiny as required by the Charities Act 2011' which allows an independent examination to take place. Until the deed of trust is updated, the audit exemption of the charity could be challenged.

**Comment:**