

CHAIRPERSON ANNUAL REPORT

FOR THE PERIOD OF 1ST MAY 2022 TO 30TH APR 2023

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 2023
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 2023

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Leicester Sikh Centre
and
Guru Amardas Gurdwara
Report of the Trustees
for the Year Ended 30 April 2023

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. 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 £259,795 (2022: £174,791) which, after deducting expenditure of £187,877 (2022: £162,184) resulted in net income of £71,918 (2022: £12,607).

At 30 April 2023 the charity had total reserves of £1,101,439 (2022: £1,029,521). £26,510 (2022: £33,740) of this is held in restricted funds.

Donations are the principal 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 2023

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 2023, 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.

Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Trustees

The trustees were appointed because they had the skills required by the Charity to achieve its objectives.

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 (removed from office 13.4.23)
R Rana
A S Dosanjh
H K Rai

Leicester Sikh Centre
and
Guru Amardas Gurdwara

Report of the Trustees
for the Year Ended 30 April 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 20 September 2023 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 2023.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

20 September 2023

Leicester Sikh Centre
and
Guru Amardas Gurdwara

Statement of Financial Activities
for the Year Ended 30 April 2023

	Notes	Unrestricted fund £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		225,021	24,227	249,248	168,791
Investment income	2	<u>10,547</u>	<u>-</u>	<u>10,547</u>	<u>6,000</u>
Total		<u>235,568</u>	<u>24,227</u>	<u>259,795</u>	<u>174,791</u>
 EXPENDITURE ON					
Charitable activities					
Community Centre	3	27,063	2,169	29,232	27,347
Gurdwara		<u>129,357</u>	<u>29,288</u>	<u>158,645</u>	<u>134,837</u>
Total		<u>156,420</u>	<u>31,457</u>	<u>187,877</u>	<u>162,184</u>
 NET INCOME/(EXPENDITURE)		79,148	(7,230)	71,918	12,607
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>995,781</u>	<u>33,740</u>	<u>1,029,521</u>	<u>1,016,914</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>1,074,929</u></u>	<u><u>26,510</u></u>	<u><u>1,101,439</u></u>	<u><u>1,029,521</u></u>

The notes form part of these financial statements

Leicester Sikh Centre
and
Guru Amardas Gurdwara

Balance Sheet
30 April 2023

	Notes	Unrestricted fund £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
FIXED ASSETS					
Tangible assets	9	625,265	26,510	651,775	685,904
CURRENT ASSETS					
Debtors	10	3,579	-	3,579	3,275
Investments	11	256,047	-	256,047	251,500
Cash at bank and in hand		<u>195,698</u>	<u>-</u>	<u>195,698</u>	<u>95,825</u>
		455,324	-	455,324	350,600
CREDITORS					
Amounts falling due within one year	12	(5,660)	-	(5,660)	(6,983)
		<u>449,664</u>	<u>-</u>	<u>449,664</u>	<u>343,617</u>
NET CURRENT ASSETS					
		<u>449,664</u>	<u>-</u>	<u>449,664</u>	<u>343,617</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,074,929</u>	<u>26,510</u>	<u>1,101,439</u>	<u>1,029,521</u>
NET ASSETS					
		<u><u>1,074,929</u></u>	<u><u>26,510</u></u>	<u><u>1,101,439</u></u>	<u><u>1,029,521</u></u>
FUNDS					
	13			1,074,929	995,781
Unrestricted funds				<u>26,510</u>	<u>33,740</u>
Restricted funds					
TOTAL FUNDS					
				<u><u>1,101,439</u></u>	<u><u>1,029,521</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 September 2023 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 2023

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 2023

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

	30.4.23	30.4.22
	£	£
Rents received	6,000	6,000
Bank interest	<u>4,547</u>	<u>-</u>
	<u>10,547</u>	<u>6,000</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Community Centre Gurdwara	-	-	29,232	29,232
	<u>85,577</u>	<u>4,857</u>	<u>68,211</u>	<u>158,645</u>
	<u>85,577</u>	<u>4,857</u>	<u>97,443</u>	<u>187,877</u>

4. GRANTS PAYABLE

	30.4.23	30.4.22
	£	£
Gurdwara	<u>4,857</u>	<u>5,001</u>

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

	30.4.23	30.4.22
	£	£
Leicester Kabaddi Club	2,000	-
Sikh Troops War Memorial	-	5,001
GNG Football Club	1,000	-
Pingalwarra	1,000	-
London Hearts	<u>857</u>	<u>-</u>
	<u>4,857</u>	<u>5,001</u>

Leicester Sikh Centre
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Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Community Centre	28,611	81	540	29,232
Gurdwara	<u>66,760</u>	<u>191</u>	<u>1,260</u>	<u>68,211</u>
	<u>95,371</u>	<u>272</u>	<u>1,800</u>	<u>97,443</u>

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

	30.4.23 £	30.4.21 £
Independent Examiner's Fees - External scrutiny and report	500	500
Independent Examiner's Fees - Accountancy services	<u>1,000</u>	<u>1,000</u>
	<u>1,500</u>	<u>1,500</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	150,449	18,342	168,791
Investment income	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Total	<u>156,449</u>	<u>18,342</u>	<u>174,791</u>
EXPENDITURE ON			
Charitable activities			
Community Centre	25,178	2,169	27,347
Gurdwara	<u>111,434</u>	<u>23,403</u>	<u>134,837</u>
Total	<u>136,612</u>	<u>25,572</u>	<u>162,184</u>
NET INCOME/(EXPENDITURE)	19,837	(7,230)	12,607

Leicester Sikh Centre
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Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
 RECONCILIATION OF FUNDS			
Total funds brought forward	975,944	40,970	1,016,914
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>995,781</u>	<u>33,740</u>	<u>1,029,521</u>
 9. TANGIBLE FIXED ASSETS			
	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 May 2022	527,279	96,021	1,350
Additions	<u>-</u>	<u>3,000</u>	<u>-</u>
At 30 April 2023	<u>527,279</u>	<u>99,021</u>	<u>1,350</u>
DEPRECIATION			
At 1 May 2022	8,436	17,804	270
Charge for year	<u>8,436</u>	<u>9,902</u>	<u>270</u>
At 30 April 2023	<u>16,872</u>	<u>27,706</u>	<u>540</u>
NET BOOK VALUE			
At 30 April 2023	<u>510,407</u>	<u>71,315</u>	<u>810</u>
At 30 April 2022	<u>518,843</u>	<u>78,217</u>	<u>1,080</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 May 2022	125,114	1,825	751,589
Additions	<u>889</u>	<u>-</u>	<u>3,889</u>
At 30 April 2023	<u>126,003</u>	<u>1,825</u>	<u>755,478</u>
DEPRECIATION			
At 1 May 2022	37,970	1,205	65,685
Charge for year	<u>18,807</u>	<u>603</u>	<u>38,018</u>
At 30 April 2023	<u>56,777</u>	<u>1,808</u>	<u>103,703</u>
NET BOOK VALUE			
At 30 April 2023	<u>69,226</u>	<u>17</u>	<u>651,775</u>
At 30 April 2022	<u>87,144</u>	<u>620</u>	<u>685,904</u>

Leicester Sikh Centre
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Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

9. TANGIBLE FIXED ASSETS - continued

Included in cost or valuation of land and buildings is freehold land of £105,455 (2022 - £105,455) which is not depreciated.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22
	£	£
Prepayments and accrued income	<u>3,579</u>	<u>3,275</u>

11. CURRENT ASSET INVESTMENTS

	30.4.23	30.4.22
	£	£
Short term deposits	<u>256,047</u>	<u>251,500</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22
	£	£
Trade creditors	4,160	5,483
Accruals and deferred income	<u>1,500</u>	<u>1,500</u>
	<u>5,660</u>	<u>6,983</u>

13. MOVEMENT IN FUNDS

	At 1.5.22	Net movement in funds	At 30.4.23
	£	£	£
Unrestricted funds			
General fund	995,781	79,148	1,074,929
Restricted funds			
CCTV and Security	33,740	(7,230)	26,510
	<u>1,029,521</u>	<u>71,918</u>	<u>1,101,439</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	235,568	(156,420)	79,148
Restricted funds			
Giani	24,227	(24,227)	-
CCTV and Security	<u>-</u>	<u>(7,230)</u>	<u>(7,230)</u>
	<u>24,227</u>	<u>(31,457)</u>	<u>(7,230)</u>
TOTAL FUNDS	<u>259,795</u>	<u>(187,877)</u>	<u>71,918</u>

Leicester Sikh Centre
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Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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 that year. The fund balance of £26,510 represents the net book value of the CCTV and Security assets held at 30 April 2023.

Leicester Sikh Centre
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Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2023
for
Leicester Sikh Centre
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for the Year Ended 30 April 2023

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. 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 £259,795 (2022: £174,791) which, after deducting expenditure of £187,877 (2022: £162,184) resulted in net income of £71,918 (2022: £12,607).

At 30 April 2023 the charity had total reserves of £1,101,439 (2022: £1,029,521). £26,510 (2022: £33,740) of this is held in restricted funds.

Donations are the principal 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 2023

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 2023, 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.

Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Trustees

The trustees were appointed because they had the skills required by the Charity to achieve its objectives.

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 (removed from office 13.4.23)
R Rana
A S Dosanjh
H K Rai

Leicester Sikh Centre
and
Guru Amardas Gurdwara

Report of the Trustees
for the Year Ended 30 April 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 20 September 2023 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 2023.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

20 September 2023

Leicester Sikh Centre
and
Guru Amardas Gurdwara

Statement of Financial Activities
for the Year Ended 30 April 2023

	Notes	Unrestricted fund £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		225,021	24,227	249,248	168,791
Investment income	2	<u>10,547</u>	<u>-</u>	<u>10,547</u>	<u>6,000</u>
Total		<u>235,568</u>	<u>24,227</u>	<u>259,795</u>	<u>174,791</u>
EXPENDITURE ON					
Charitable activities					
Community Centre	3	27,063	2,169	29,232	27,347
Gurdwara		<u>129,357</u>	<u>29,288</u>	<u>158,645</u>	<u>134,837</u>
Total		<u>156,420</u>	<u>31,457</u>	<u>187,877</u>	<u>162,184</u>
NET INCOME/(EXPENDITURE)		79,148	(7,230)	71,918	12,607
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>995,781</u>	<u>33,740</u>	<u>1,029,521</u>	<u>1,016,914</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,074,929</u></u>	<u><u>26,510</u></u>	<u><u>1,101,439</u></u>	<u><u>1,029,521</u></u>

The notes form part of these financial statements

Leicester Sikh Centre
and
Guru Amardas Gurdwara

Balance Sheet
30 April 2023

	Notes	Unrestricted fund £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
FIXED ASSETS					
Tangible assets	9	625,265	26,510	651,775	685,904
CURRENT ASSETS					
Debtors	10	3,579	-	3,579	3,275
Investments	11	256,047	-	256,047	251,500
Cash at bank and in hand		<u>195,698</u>	<u>-</u>	<u>195,698</u>	<u>95,825</u>
		455,324	-	455,324	350,600
CREDITORS					
Amounts falling due within one year	12	(5,660)	-	(5,660)	(6,983)
		<u>449,664</u>	<u>-</u>	<u>449,664</u>	<u>343,617</u>
NET CURRENT ASSETS					
		<u>449,664</u>	<u>-</u>	<u>449,664</u>	<u>343,617</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,074,929</u>	<u>26,510</u>	<u>1,101,439</u>	<u>1,029,521</u>
NET ASSETS					
		<u><u>1,074,929</u></u>	<u><u>26,510</u></u>	<u><u>1,101,439</u></u>	<u><u>1,029,521</u></u>
FUNDS					
	13			1,074,929	995,781
Unrestricted funds				<u>26,510</u>	<u>33,740</u>
Restricted funds					
TOTAL FUNDS					
				<u><u>1,101,439</u></u>	<u><u>1,029,521</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 September 2023 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 2023

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 2023

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

	30.4.23	30.4.22
	£	£
Rents received	6,000	6,000
Bank interest	4,547	-
	<u>10,547</u>	<u>6,000</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Community Centre Gurdwara	-	-	29,232	29,232
	<u>85,577</u>	<u>4,857</u>	<u>68,211</u>	<u>158,645</u>
	<u>85,577</u>	<u>4,857</u>	<u>97,443</u>	<u>187,877</u>

4. GRANTS PAYABLE

	30.4.23	30.4.22
	£	£
Gurdwara	4,857	5,001

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

	30.4.23	30.4.22
	£	£
Leicester Kabaddi Club	2,000	-
Sikh Troops War Memorial	-	5,001
GNG Football Club	1,000	-
Pingalwarra	1,000	-
London Hearts	857	-
	<u>4,857</u>	<u>5,001</u>

Leicester Sikh Centre
and
Guru Amardas Gurdwara

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Community Centre	28,611	81	540	29,232
Gurdwara	<u>66,760</u>	<u>191</u>	<u>1,260</u>	<u>68,211</u>
	<u>95,371</u>	<u>272</u>	<u>1,800</u>	<u>97,443</u>

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

	30.4.23 £	30.4.21 £
Independent Examiner's Fees - External scrutiny and report	500	500
Independent Examiner's Fees - Accountancy services	<u>1,000</u>	<u>1,000</u>
	<u>1,500</u>	<u>1,500</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	150,449	18,342	168,791
Investment income	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Total	<u>156,449</u>	<u>18,342</u>	<u>174,791</u>
EXPENDITURE ON			
Charitable activities			
Community Centre	25,178	2,169	27,347
Gurdwara	<u>111,434</u>	<u>23,403</u>	<u>134,837</u>
Total	<u>136,612</u>	<u>25,572</u>	<u>162,184</u>
NET INCOME/(EXPENDITURE)	19,837	(7,230)	12,607

Leicester Sikh Centre
and
Guru Amardas Gurdwara

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
 RECONCILIATION OF FUNDS			
Total funds brought forward	975,944	40,970	1,016,914
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>995,781</u>	<u>33,740</u>	<u>1,029,521</u>
 9. TANGIBLE FIXED ASSETS			
	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 May 2022	527,279	96,021	1,350
Additions	<u>-</u>	<u>3,000</u>	<u>-</u>
At 30 April 2023	<u>527,279</u>	<u>99,021</u>	<u>1,350</u>
DEPRECIATION			
At 1 May 2022	8,436	17,804	270
Charge for year	<u>8,436</u>	<u>9,902</u>	<u>270</u>
At 30 April 2023	<u>16,872</u>	<u>27,706</u>	<u>540</u>
NET BOOK VALUE			
At 30 April 2023	<u>510,407</u>	<u>71,315</u>	<u>810</u>
At 30 April 2022	<u>518,843</u>	<u>78,217</u>	<u>1,080</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 May 2022	125,114	1,825	751,589
Additions	<u>889</u>	<u>-</u>	<u>3,889</u>
At 30 April 2023	<u>126,003</u>	<u>1,825</u>	<u>755,478</u>
DEPRECIATION			
At 1 May 2022	37,970	1,205	65,685
Charge for year	<u>18,807</u>	<u>603</u>	<u>38,018</u>
At 30 April 2023	<u>56,777</u>	<u>1,808</u>	<u>103,703</u>
NET BOOK VALUE			
At 30 April 2023	<u>69,226</u>	<u>17</u>	<u>651,775</u>
At 30 April 2022	<u>87,144</u>	<u>620</u>	<u>685,904</u>

Leicester Sikh Centre
and
Guru Amardas Gurdwara

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

9. TANGIBLE FIXED ASSETS - continued

Included in cost or valuation of land and buildings is freehold land of £105,455 (2022 - £105,455) which is not depreciated.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22
	£	£
Prepayments and accrued income	<u>3,579</u>	<u>3,275</u>

11. CURRENT ASSET INVESTMENTS

	30.4.23	30.4.22
	£	£
Short term deposits	<u>256,047</u>	<u>251,500</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22
	£	£
Trade creditors	4,160	5,483
Accruals and deferred income	<u>1,500</u>	<u>1,500</u>
	<u>5,660</u>	<u>6,983</u>

13. MOVEMENT IN FUNDS

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	995,781	79,148	1,074,929
Restricted funds			
CCTV and Security	33,740	(7,230)	26,510
	<u>1,029,521</u>	<u>71,918</u>	<u>1,101,439</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	235,568	(156,420)	79,148
Restricted funds			
Giani	24,227	(24,227)	-
CCTV and Security	<u>-</u>	<u>(7,230)</u>	<u>(7,230)</u>
	<u>24,227</u>	<u>(31,457)</u>	<u>(7,230)</u>
TOTAL FUNDS	<u>259,795</u>	<u>(187,877)</u>	<u>71,918</u>

Leicester Sikh Centre
and
Guru Amardas Gurdwara

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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 that year. The fund balance of £26,510 represents the net book value of the CCTV and Security assets held at 30 April 2023.

Leicester Sikh Centre
and
Guru Amardas Gurdwara

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.