

ANNUAL REPORT OF LEICESTER SIKH CENTRE & GURU AMARDAS GURDWARA (TRUST)

APRIL 2023 TO APRIL 2024

Leicester Sikh Centre as umbrella body has set up different services under different headings to fulfil different community needs

1: GURU AMARDAS GURDWARA: To meet all the religious needs of the community, hold morning and evening service. Daily special programme every Wednesdays and Fridays. All the weekend services on Saturdays and Sundays. Provide celebrate child birth, Birthdays, weddings, Death services to name few. Gurdwara is open daily from 5.00am to 8.00pm 365 days of the year.

2 LUNCHEON CLUB

Originally it was set up with the help of the social services of Leicester City Council to provide lunch to 40 people very nominal amount was paid by city council for few years. Then city council stopped paying saying they have no funds. But centre has kept the Luncheon club going and it is very popular with congregation 50-80 people attend every week

3 FITNESS CLASSES

Fitness classes are held for men and women separately every Wednesdays and Fridays.

4 EDUCATION

Punjabi school is being run by the centre to teach language and culture.

5 LIBRARY

With the help of volunteers from management committee library is organised. This meet the needs of school; children and congregation. Computers and photocopy service is provided in the library.

6 GURDWARA VISITS

Are arranged for different school children and different groups like church people, police cadets and even army cadets. International students from Leicester University and Demontfort University come to visit Gurdwara and students come for free food every day.

7 SPORTS

A football team is playing in the lower league under the name of this gurdwara. From time to time we support Football team and KABBADI team and provide free food for their Tournaments.

8 CHARITABLE WORK

Although we are a charity. From time to time we do fund raising for other International charities like KHALSA AID, AND PINGLEWARA TRUST IN INDIA

9 We are fully joined up other similar charities of other religious like church and Hindu temples.

10 LOCAL BODIES

We are always in discussion with local authority to see how we can help each other. We hold regular discussions with Leicestershire Police and other local bodies like councillors and MP.

11 CCTV SYSTEM IS MAINTAINED IN the centre for security purposes burglar Alarm and Fire Alarm are regularly maintained.

We feel we had a good year and we are always looking at ways how can we improve services for the community.

Kind regards

S S SANGHA

CHAIRMAN

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2024
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 2024

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Leicester Sikh Centre
and
Guru Amardas Gurdwara

Report of the Trustees
for the Year Ended 30 April 2024

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. 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 promotion of good relations between persons of different racial and ethnic groups

Leicester Sikh Centre
and
Guru Amardas Gurdwara

Report of the Trustees
for the Year Ended 30 April 2024

OBJECTIVES AND ACTIVITIES

Significant activities

Leicester Sikh Centre as an umbrella body has set up different services under different headings to fulfill different community needs:

Guru Amardas Gurdwara: to meet all religious needs of the community, hold morning and evening service. Daily special programme every Wednesday and Friday. All the weekend services on Saturday and Sunday. Provide celebrate child birth, birthdays, weddings, death services to name a few. The Gurudwara is open daily from 5.00am to 8.00pm 365 days of the year.

Luncheon club: Originally it was set up with the help of the social services of Leicester City Council to provide lunch to 40 people and a nominal amount was paid by the city council for a few years. The city council then stopped paying as funds were low but the Leicester Sikh Centre has kept the luncheon club going and it very popular with the congregation and around 50-80 people attend each week.

Fitness classes: are held for men and women separately every Wednesday and Friday.

Education: Punjabi school is being run by the centre to teach language and culture.

Library: with the help of volunteers from the management committee, the library is organised. This meets the needs of the school, children and congregation. Computers and photocopy services are also provided by the library.

Gurdwara visits: are arranged for different school children and different groups such as church groups, police cadets and even army cadets. International students from Leicester University and De Montfort University come to visit the Gurdwara and students come for free food every day.

Sports: A football team plays in the lower league under the name of this gurdwara. From time to time we support the football and kabaddi team and provide free food for their tournaments.

Charitable work: although we are a charity, from time to time, we fundraise for other international charities like Khalsa Aid and Pinglewara trust in India.

We are fully joined up to other similar charities of other religious beliefs such as the Church and Hindu Temple.

Local bodies: we are always in discussion with the local authority to see how we can help each other. We hold regular discussions with the Leicestershire Police and other local bodies like councillors and MOs.

CCTV System: is maintained in the centre for security purposes and the burglar and fire alarms are regularly maintained.

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.

Leicester Sikh Centre
and
Guru Amardas Gurdwara

Report of the Trustees
for the Year Ended 30 April 2024

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 £328,586 (2023: £259,795) which, after deducting expenditure of £185,937 (2023: £187,877) resulted in net income of £142,649 (2023: £71,918).

At 30 April 2024 the charity had total reserves of £1,244,088 (2023: £1,101,439). £17,472 (2023: £26,510) 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.

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 period 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 2024, 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

Leicester Sikh Centre
and
Guru Amardas Gurdwara

Report of the Trustees
for the Year Ended 30 April 2024

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
R Rana
A S Dosanjh
H K Rai

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 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 2024.

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

Date:

**Leicester Sikh Centre
and
Guru Amardas Gurdwara**

**Statement of Financial Activities
for the Year Ended 30 April 2024**

	Notes	Unrestricted fund £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		296,113	22,732	318,845	249,248
Investment income	2	9,741	-	9,741	10,547
Total		<u>305,854</u>	<u>22,732</u>	<u>328,586</u>	<u>259,795</u>
EXPENDITURE ON					
Charitable activities					
Community Centre	3	26,500	2,711	29,211	29,232
Gurdwara		127,667	29,059	156,726	158,645
Total		<u>154,167</u>	<u>31,770</u>	<u>185,937</u>	<u>187,877</u>
NET INCOME/(EXPENDITURE)		151,687	(9,038)	142,649	71,918
RECONCILIATION OF FUNDS					
Total funds brought forward		1,074,929	26,510	1,101,439	1,029,521
TOTAL FUNDS CARRIED FORWARD		<u><u>1,226,616</u></u>	<u><u>17,472</u></u>	<u><u>1,244,088</u></u>	<u><u>1,101,439</u></u>

The notes form part of these financial statements

**Leicester Sikh Centre
and
Guru Amardas Gurdwara**

**Balance Sheet
30 April 2024**

	Notes	Unrestricted fund £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
FIXED ASSETS					
Tangible assets	9	596,871	17,472	614,343	651,775
CURRENT ASSETS					
Debtors	10	2,515	-	2,515	3,579
Investments	11	582,396	-	582,396	256,047
Cash at bank and in hand		46,334	-	46,334	195,698
		631,245	-	631,245	455,324
CREDITORS					
Amounts falling due within one year	12	(1,500)	-	(1,500)	(5,660)
		629,745	-	629,745	449,664
NET CURRENT ASSETS					
		629,745	-	629,745	449,664
TOTAL ASSETS LESS CURRENT LIABILITIES					
		1,226,616	17,472	1,244,088	1,101,439
NET ASSETS					
		1,226,616	17,472	1,244,088	1,101,439
FUNDS					
	13			1,226,616	1,074,929
Unrestricted funds				17,472	26,510
Restricted funds				1,244,088	1,101,439
TOTAL FUNDS					
				1,244,088	1,101,439

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 2024

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 exemption 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 2024**

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

	30.4.24	30.4.23
	£	£
Rents received	6,000	6,000
Bank interest	3,741	4,547
	9,741	10,547
	9,741	10,547

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 4) £	Support costs (see note 5) £	Totals £
Community Centre Gurdwara	-	-	29,211	29,211
	84,563	4,000	68,163	156,726
	84,563	4,000	97,374	185,937

4. GRANTS PAYABLE

	30.4.24	30.4.23
	£	£
Gurdwara	4,000	4,857
	4,000	4,857
	4,000	4,857

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

	30.4.24	30.4.23
	£	£
Leicester Kabaddi Club	1,000	2,000
GNG Football Club	1,000	1,000
Pingalwarra	2,000	1,000
London Hearts	-	857
	4,000	4,857
	4,000	4,857

**Leicester Sikh Centre
and
Guru Amardas Gurdwara**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2024**

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Community Centre	28,051	188	972	29,211
Gurdwara	65,455	440	2,268	68,163
	93,506	628	3,240	97,374
	93,506	628	3,240	97,374

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

	30,423	30,421
	£	£
Independent Examiner's Fees - External scrutiny and report	500	500
Independent Examiner's Fees - Accountancy services	1,000	1,000
	1,500	1,500
	1,500	1,500

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	225,021	24,227	249,248
Investment income	10,547	-	10,547
Total	235,568	24,227	259,795
EXPENDITURE ON			
Charitable activities			
Community Centre	27,063	2,169	29,232
Gurdwara	129,357	29,288	158,645
Total	156,420	31,457	187,877
NET INCOME/(EXPENDITURE)	79,148	(7,230)	71,918

**Leicester Sikh Centre
and
Guru Amardas Gurdwara**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2024**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	995,781	33,740	1,029,521
	1,074,929	26,510	1,101,439
TOTAL FUNDS CARRIED FORWARD	1,074,929	26,510	1,101,439

9. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 May 2023 and 30 April 2024	527,279	99,021	1,350
DEPRECIATION			
At 1 May 2023	16,872	27,706	540
Charge for year	8,436	9,902	270
At 30 April 2024	25,308	37,608	810
NET BOOK VALUE			
At 30 April 2024	501,971	61,413	540
At 30 April 2023	510,407	71,315	810
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 May 2023 and 30 April 2024	126,003	1,825	755,478
DEPRECIATION			
At 1 May 2023	56,777	1,808	103,703
Charge for year	18,807	17	37,432
At 30 April 2024	75,584	1,825	141,135
NET BOOK VALUE			
At 30 April 2024	50,419	-	614,343
At 30 April 2023	69,226	17	651,775

Included in cost or valuation of land and buildings is freehold land of £105,455 (2023 - £105,455) which is not depreciated.

**Leicester Sikh Centre
and
Guru Amardas Gurdwara**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2024**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		30.4.24	30.4.23
		£	£
Prepayments and accrued income		2,515	3,579
		<u> </u>	<u> </u>
11. CURRENT ASSET INVESTMENTS		30.4.24	30.4.23
		£	£
Short term deposits		582,396	256,047
		<u> </u>	<u> </u>
12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		30.4.24	30.4.23
		£	£
Trade creditors		-	4,159
Accruals and deferred income		1,500	1,501
		<u> </u>	<u> </u>
		1,500	5,660
		<u> </u>	<u> </u>
13. MOVEMENT IN FUNDS			
	At 1.5.23	Net movement in funds	At 30.4.24
	£	£	£
Unrestricted funds			
General fund	1,074,929	151,687	1,226,616
Restricted funds			
CCTV and Security	26,510	(9,038)	17,472
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,101,439</u>	<u>142,649</u>	<u>1,244,088</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	305,854	(154,167)	151,687
Restricted funds			
Giani	22,732	(22,732)	-
CCTV and Security	-	(9,038)	(9,038)
	<u> </u>	<u> </u>	<u> </u>
	22,732	(31,770)	(9,038)
TOTAL FUNDS	<u>328,586</u>	<u>(185,937)</u>	<u>142,649</u>

**Leicester Sikh Centre
and
Guru Amardas Gurdwara**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2024**

13. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	<u>1,029,521</u>	<u>71,918</u>	<u>1,101,439</u>

Comparative 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	-	(7,230)	(7,230)
	<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>

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 £17,472 represents the net book value of the CCTV and Security assets held at 30 April 2024.

Leicester Sikh Centre
and
Guru Amardas Gurdwara

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

**Leicester Sikh Centre
and
Guru Amardas Gurdwara**

**Detailed Statement of Financial Activities
for the Year Ended 30 April 2024**

	30.4.24 £	30.4.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations to Gianis	22,732	24,227
Donations	296,113	225,021
	318,845	249,248
Investment income		
Rents received	6,000	6,000
Bank interest	3,741	4,547
	9,741	10,547
Total incoming resources	328,586	259,795
EXPENDITURE		
Charitable activities		
Donations to Gianis	22,732	24,227
Other donations	125	-
Priest fees	28,340	29,875
Groceries	33,366	31,475
Grants to institutions	4,000	4,857
	88,563	90,434
Support costs		
Management		
Rates and water	7,618	6,521
Insurance	3,665	3,731
Light and heat	11,385	19,191
Postage and stationery	2,912	395
Sundries	2,567	1,780
Repairs and renewals	20,169	17,960
Motor and travel	50	40
Cleaning	7,708	7,735
Freehold property	8,436	8,436
Improvements to property	9,902	9,902
Plant and machinery	270	270
Fixtures and fittings	18,807	18,807
Computer equipment	17	603
	93,506	95,371
Finance		
Bank charges	628	272
Governance costs		
Independent examiner's remuneration	1,800	1,500
Carried forward	1,800	1,500

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 2024**

	30.4.24 £	30.4.23 £
Governance costs		
Brought forward	1,800	1,500
Legal fees	1,440	300
	<u>3,240</u>	<u>1,800</u>
Total resources expended	<u>185,937</u>	<u>187,877</u>
Net income	<u><u>142,649</u></u>	<u><u>71,918</u></u>

This page does not form part of the statutory financial statements

14 February 2025
Our Ref: RM / 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 2024.

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 2024

1. 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.

All 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:

2. 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:

3. 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: