

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
GURU TEGH BAHADUR GURDWARA**

Fortus Midlands Limited  
31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
LE4 9LJ

**GURU TEGH BAHADUR GURDWARA**  
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**For The Year Ended 31 December 2020**

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**GURU TEGH BAHADUR GURDWARA**  
**REPORT OF THE TRUSTEES**  
**For The Year Ended 31 December 2020**

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The trustees present their report with the audited financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities".

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

2020 will be remembered for the extraordinary challenges posed by the COVID-19 pandemic. As the year comes to close, and with restrictions on normal life gradually being lifted, the impact of the pandemic is still being felt. I would like to take a moment to reflect those we lost to COVID-19, our thoughts and prayer continue to be with their families. The Management Committee join me in thanking our members and the Sangat and the local Community for all their support which enable us to serve humanity throughout this difficult period. I would like to thank our staff for their dedication and hard work through this most difficult year with a special thanks to the Granthi's.

#### **Constitution**

The first constitution was made in 1966 and modified in 1978. It was changed by the Courts in 1996 and then in 2013.

#### **Origins of the Gurdwara**

The first Sikh Gurdwara (Guru Nanak Gurdwara) was started in Leicester in 1963. The weekly programme was held at a hired Church Hall on St. Saviours Road, Leicester. As the Sikh population in Leicester grew there became room for another Gurdwara in Leicester. The original site on East Park Road was established in 1978 and became known as Guru Tegh Bahadur Gurdwara. Later the site relocated to 106 East Park Road where it currently operates its services from.

#### **Method of appointment or election of Trustees**

The members of the executive committee are appointed at elections, which are held on a Sunday in September every other year. Only members of the Gurdwara may stand for election and each candidate must be nominated and seconded by a member of the Gurdwara.

The membership of the executive committee comprises 13 office bearers and 4 other persons. In addition, the Executive Committee may appoint 4 co-opted members to hold office until the next election.

Due to the lockdown and the COVID-19 pandemic situation and as per the Government instructions and the ban on social gatherings the membership process as outlined above was delayed in the interests of Health and Safety for all. This will be resumed when permitted. The Management Committee continued with regular monthly meetings in line with their duties and good governance.

#### **Organisational structure and decision making**

The general management and administration of the charity is the responsibility of the Executive Committee who act as the Trustees of the Gurdwara. The "Holding Trustees" hold the charity's property and/or land in their name but do not take part in the management of the charity. Accordingly all references to the "Trustees" refer to the "Executive Committee".

#### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks, steps have been taken to further strengthen the procedures.

#### **PRINCIPAL OBJECTIVES AND ACTIVITIES**

The charity's objects are to promote the Sikh religion in the city of Leicester by the following means and by such other means as the Trustees shall think fit:

- a) The maintenance of a temple of worship;
- b) The celebration of Sikh religious festivals;
- c) The conduct of baptism, marriage and funeral rites in accordance with the Sikh religious observance;
- d) The establishment of a library containing books in Punjabi and English on Sikh religion, history and culture;
- e) The instruction of children and adults in Sikh religious principles and promoting the application of those principles generally to relationships within and outside the Sikh Community.

**GURU TEGH BAHADUR GURDWARA**  
**REPORT OF THE TRUSTEES**  
**For The Year Ended 31 December 2020**

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The trustees have given consideration to the guidance on public benefit issued by the Charity Commission and consider that the Gurdwara satisfies the requirements of public benefit by the above activities and also through the provision of access to any member of the general public including daily free meals.

## **ACHIEVEMENTS AND PERFORMANCES**

### **Review of activities**

During 2020 the charity has continued to provide the services and facilities required to ensure that the regular worship, wedding ceremonies, Sikh festivals, funeral rites and other needs of the congregation are met where ever possible with COVID-19 restrictions and guidelines in mind. Some activities including daily worship and celebration of Sikh religious festivals were accommodated online whilst others were suspended inline with Government/Local Authority guidelines (weddings and baptism).

During COVID-19 The Mata Gujri Library is situated within the Gurdwara, adapted it services to accommodate best practice and provided reading material for vulnerable and those at risk of isolation. Resources continue to be available for members and non-members to borrow reading material which were delivered home at request to the Library. The has been a life line to support mental wellbeing throughout the challenging times and dedication of our Assistant Librarian, Amritpal Singh and his team is commendable, innovative solutions were sought to help the community at large throughout the COVID-19 pandemic. Library continued to flourish and has become a popular activity.

As per the tradition of every Gurdwara the free kitchen service - langar is provided to all who wish to partake regardless of religion and belief. Under the guidance of appointed Kitchen Secretary Satnam Kaur COVID-19 langar activities continued, volunteers worked tirelessly to ensure food was prepared safely and delivered to those in need in a safe manner. Alongside the complete build plan new kitchen design are in place and renovation will commence when time permits.

The Panjabi School continues to be a popular service, online classes have been managed by Punjabi School Manager and teaching material has been developed. Training on curriculum changes will continue in due course as and when time permits.

Nagar Kirtan Home Clubs and Booster Classes were suspended due to local and government regulations for COVID-19.

In March 2020 a follow up to the first ever International Punjabi Conference hosted by Guru Tegh Bahadur Gurdwara in March 2019 was a huge success, and feedback received was that there was need for longer 3 day program as per the previous year.

Kissan Rally was organised in response to youth concerns over ethical issues in farming which will impact globally. This was received well by all members and non-members and COVID regulations adhered to as well as advice and support from police and Local authority sought. We would like to thank all Deputy Mayor Piara Singh Clare and Cllr Kulvinder Singh Johal for supporting their community.

Community Centre and Day Centre remained closed as per Government guidelines throughout the pandemic.

Diwali celebrations took place in October 2020. Starting in 1992, there is a special evening religious programme to celebrate the star of the new year on 31st December. Along with Vaisakhi, Diwali, Guru Nanak Dev Ji's Gurburb, Guru Gobind Singh Ji's Gurburb, the programme on the eve of the new year is attended by high numbers of the congregation. COVID regulations were adhered. Oneway systems, sanitizer, and signage in place manage risks.

The forth floor continues to remain out of bound to the general public and Sangat, renovations as essential work to Fire escapes and other building work will need to be corrected for the safety of the users. This has not been possible due to COVID-19 restrictions.

Resolution for weekend car parking issues on Nottingham Street car park to improve access to the Gurdwara for Sangat were actively pursued in 2020. The Management Committee has continued to work on resolving the parking issues around the Gurdwara in readiness for when things return to normal. We have prompted council to consider parking restrictions in and around the Gurdwara, the TRO proposal has been put together and consultations with the local community and other stakeholders has also taken place in December 2020. We will see the impact in 2021.

A building improvement strategy in line with LCC building regulations including the top floor in the plan has been pursued and approval given in March 2020 so it can be utilised for Sangat. The building work has been postponed due to COVID-19 and funding issues. A loan is still being pursued to fund the much-needed modernisation of the premises.

### **FINANCIAL REVIEW**

During the year the Gurdwara received income of £502,483 (2019 - £779,572). This was used to meet expenses amounting to £533,854 (2019 -£721,191) resulting in a net deficit of £31,371 (2019-surplus £58,381).

**GURU TEGH BAHADUR GURDWARA**

**REPORT OF THE TRUSTEES  
For The Year Ended 31 December 2020**

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**Reserves policy**

The Trustees have examined the requirements for free reserves which are those unrestricted funds not invested in fixed assets or otherwise committed. The Trustees' policy is to maintain adequate reserves for the operational expenditure. This position is to be reviewed now that all outstanding debt is cleared.

**FUTURE OBJECTIVES**

Fund raising to complete the build project.

Resume normal activities at the Gurdwara and support members and congregation in adjusting to post COVID-19 era.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

505157

**Principal address**

106 East Park Road  
Evington  
Leicester  
LE5 4QB

**Trustees**

Sukhdev Singh Bansal  
Balwant Singh Johal  
Gurmail Singh Sadra  
Raj Manvinder Singh  
Paramjit Singh Rai  
Tajinder Kaur Jagdev  
Mukhtiar Singh  
Nirmal Singh

**Independent Examiner**

Fortus Midlands Limited  
31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
LE4 9LJ

**Bankers**

National Westminster Bank Plc  
121A East Park Road  
Leicester  
LE5 4QD

**GURU TEGH BAHADUR GURDWARA**  
**REPORT OF THE TRUSTEES**  
**For The Year Ended 31 December 2020**

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**Changes in the Board of Trustees**

As per the Constitution, election took place on 30th September 2018. As a result of these election a new Committee was appointed and their term in office commenced on 6th October 2018. 55 Members of the elected committee have stepped down as they were unable to renew their commitment to their governance roles.

**President**

Raj Manvinder Singh commenced office 6th October 2018

**Vice President**

Gurnam Singh commenced office 6th October 2018 stepped down September 2020

**General Secretary**

Mukhtiar Singh commenced 6th October 2018

**Assistant General Secretary**

Jasbir Singh Bains commenced 6th October 2018 stepped down September 2020

**Finance Secretary**

Paramjit Singh Rai commenced 6th October 2020

**Assistant Finance Secretary**

Gurdial Singh commenced 6th October 2020 stepped down June 2021

**Stage Secretary**

Nirmal Singh commenced 6th October 2020

**Assistant Stage Secretary**

Harminder Singh commenced 6th October 2018

**Education Secretary**

Jaswinder Singh commenced 6th October 2018 stepped down September 2020

**Maintenance Secretary**

Hardial Singh commenced 6th October 2018

**Store and Kitchen Secretary**

Satnam Kaur commenced 6th October 2018

**Librarian**

Baljit Singh commenced 6th October 2018

**Sports Secretary**

Satwinder Singh Deol commenced 6th October 2018

**Members**

Jabarjung Singh commenced 6th October 2018 stepped down September 2020

Tajinder Kaur Jagdev commenced 6th October 2018

Sukhjinder Singh commenced 6th October 2018

Gurnek Singh commenced 6th October 2018

Approved by order of the board of trustees on ..... 15/12/21 ..... and signed on its behalf by:

  
.....  
Raj Manvinder Singh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GURU TEGH BAHADUR GURDWARA**

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**Independent examiner's report to the trustees of Guru Tegh Bahadur Gurdwara**

I report to the charity trustees on my examination of the accounts of Guru Tegh Bahadur Gurdwara (the Trust) for the year ended 31 December 2020.

**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 registered member of ICAEW 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.

S K Khullar FCA  
ICAEW  
Fortus Midlands Limited  
31 High View Close  
Hamilton Office Park  
Leicester  
Leicestershire  
LE4 9LJ

Date: 15/12/21

**GURU TEGH BAHADUR GURDWARA**

**STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 December 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	419,186	723,202
<b>Charitable activities</b>	4		
Charawa box income		-	35,745
School fee income		-	5,625
Other trading activities	3	765	15,000
Other income		82,532	-
<b>Total</b>		<u>502,483</u>	<u>779,572</u>
<b>EXPENDITURE ON</b>			
Raising funds	5	36,957	37,411
<b>Charitable activities</b>	6		
Charitable activities		-	321,719
Support costs		496,897	355,347
Governance		-	6,714
<b>Total</b>		<u>533,854</u>	<u>721,191</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(31,371)</u>	<u>58,381</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		2,901,830	2,843,449
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,870,459</u></u>	<u><u>2,901,830</u></u>

The notes form part of these financial statements


**GURU TEGH BAHADUR GURDWARA**

**BALANCE SHEET**  
31 December 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	12	2,577,149	2,610,880
<b>CURRENT ASSETS</b>			
Debtors	13	23,593	95,618
Cash at bank and in hand		332,058	218,880
		<u>355,651</u>	<u>314,498</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(12,341)	(23,548)
<b>NET CURRENT ASSETS</b>		<u>343,310</u>	<u>290,950</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,920,459	2,901,830
<b>CREDITORS</b>			
Amounts falling due after more than one year	15	(50,000)	-
<b>NET ASSETS</b>		<u>2,870,459</u>	<u>2,901,830</u>
<b>FUNDS</b>			
Unrestricted funds	16	2,870,459	2,901,830
<b>TOTAL FUNDS</b>		<u>2,870,459</u>	<u>2,901,830</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15/12/20 and were signed on its behalf by:

  
Raj Manvinder Singh - Trustee

  
Paramjit Singh Rai - Trustee

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA

**CASH FLOW STATEMENT**  
For The Year Ended 31 December 2020

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	Notes	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	182,010	119,861
Interest paid		(5,664)	(4,595)
Net cash provided by operating activities		<u>176,346</u>	<u>115,266</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(63,168)</u>	<u>(175,529)</u>
Net cash used in investing activities		<u>(63,168)</u>	<u>(175,529)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>113,178</u>	<u>(60,263)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>218,880</u>	<u>279,143</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>332,058</u>	<u>218,880</u>

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA

NOTES TO THE CASH FLOW STATEMENT  
For The Year Ended 31 December 2020

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2020	2019	
	£	£	
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(31,371)	58,381	
<b>Adjustments for:</b>			
Depreciation charges	96,900	97,780	
Interest paid	5,664	4,595	
Decrease/(increase) in debtors	72,024	(29,924)	
Increase/(decrease) in creditors	38,793	(10,971)	
<b>Net cash provided by operations</b>	<u>182,010</u>	<u>119,861</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.1.20	Cash flow	At 31.12.20
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	218,880	113,178	332,058
	<u>218,880</u>	<u>113,178</u>	<u>332,058</u>
<b>Total</b>	<u>218,880</u>	<u>113,178</u>	<u>332,058</u>

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2020

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.

**Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

**Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

**Gift aid**

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

**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.

**Tangible fixed assets**

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

Freehold land & buildings	-	Straight line over 1 year and Straight line over 12 years
Fixtures and fittings	-	10% on cost
Motor vehicles	-	15% on cost
Solar panels	-	25% 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.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Charawa box	162,275	357,448
Allocated to income from charitable activities	-	(35,745)
Donations and offerings	240,551	349,591
Allocated to rental income	-	(6,000)
Gift Aid tax reclaimed	16,360	57,908
	<u>419,186</u>	<u>723,202</u>

**GURU TEGH BAHADUR GURDWARA**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 December 2020**

<b>3.</b>	<b>OTHER TRADING ACTIVITIES</b>			
			2020	2019
			£	£
	Rental Income		765	6,000
	Rent from day centre		-	9,000
			<u>765</u>	<u>15,000</u>
<b>4.</b>	<b>INCOME FROM CHARITABLE ACTIVITIES</b>			
		Activity	2020	2019
			£	£
	Allocated Charawa box income	Charawa box income	-	35,745
	School fee income	School fee income	-	5,625
			<u>-</u>	<u>41,370</u>
<b>5.</b>	<b>RAISING FUNDS</b>			
	<b>Raising donations and legacies</b>			
			2020	2019
			£	£
	Staff costs		26,106	27,397
	Printing, postage, stationery and advertising		6,660	7,113
	Media costs		4,191	2,901
			<u>36,957</u>	<u>37,411</u>
<b>6.</b>	<b>CHARITABLE ACTIVITIES COSTS</b>			
		Direct Costs (see note 7)	Support costs (see note 8)	Totals
		£	£	£
	Support costs	<u>490,799</u>	<u>6,098</u>	<u>496,897</u>
<b>7.</b>	<b>DIRECT COSTS OF CHARITABLE ACTIVITIES</b>			
			2020	2019
			£	£
	Staff costs		178,868	106,215
	Insurance		10,502	8,900
	Light and heat		52,763	69,778
	Telephone		2,050	5,190
	Food and provisions		52,890	104,376
	Punjabi school & library resources		1,268	16,383
	Transport services		(572)	14,539
	Subscriptions and memberships		176	1,022
	Grants and donations - Institutions		2,653	18,387
	Support costs		34,863	139,334
	Special events and religious functions		52,774	90,567
	Depreciation		96,900	97,780
	Interest payable and similar charges		5,664	4,595
			<u>490,799</u>	<u>677,066</u>

**GURU TEGH BAHADUR GURDWARA**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 December 2020**

**8. SUPPORT COSTS**

	Governance costs £ <u>6,098</u>
Support costs	

Support costs, included in the above, are as follows:

	2020 Support costs £	2019 Total activities £
Accountancy	5,558	6,714
Legal & professional	<u>540</u>	<u>-</u>
	<u>6,098</u>	<u>6,714</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**10. STAFF COSTS**

	2020 £	2019 £
Wages and salaries	195,369	128,340
Social security costs	6,636	3,734
Other pension costs	<u>2,969</u>	<u>1,538</u>
	<u>204,974</u>	<u>133,612</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Priests (Gianis)	4	5
Other	<u>20</u>	<u>16</u>
	<u>24</u>	<u>21</u>

No employees received emoluments in excess of £60,000.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	723,202
<b>Charitable activities</b>	
Charawa box income	35,745
School fee income	5,625
Other trading activities	<u>15,000</u>
<b>Total</b>	<u>779,572</u>
<b>EXPENDITURE ON</b>	
Raising funds	37,411

**GURU TEGH BAHADUR GURDWARA**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 December 2020**

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

	Unrestricted fund £
<b>Charitable activities</b>	
Charitable activities	321,719
Support costs	355,347
Governance	6,714
<b>Total</b>	721,191
<b>NET INCOME</b>	58,381
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	2,843,449
<b>TOTAL FUNDS CARRIED FORWARD</b>	2,901,830

**12. TANGIBLE FIXED ASSETS**

	Freehold land & buildings £	Fixtures and fittings £	Motor vehicles £	Solar panels £	Totals £
<b>COST</b>					
At 1 January 2020	3,198,499	597,120	47,737	122,904	3,966,260
Additions	57,003	6,165	-	-	63,168
At 31 December 2020	3,255,502	603,285	47,737	122,904	4,029,428
<b>DEPRECIATION</b>					
At 1 January 2020	818,936	449,378	47,737	39,329	1,355,380
Charge for year	60,091	31,892	-	4,916	96,899
At 31 December 2020	879,027	481,270	47,737	44,245	1,452,279
<b>NET BOOK VALUE</b>					
At 31 December 2020	2,376,475	122,015	-	78,659	2,577,149
At 31 December 2019	2,379,563	147,742	-	83,575	2,610,880

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

	2020 £	2019 £
Other debtors	16,298	87,908
Prepayments and accrued income	7,295	7,710
	23,593	95,618

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 December 2020

<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2020	2019
	£	£
Trade creditors	-	7,761
Taxation and social security	2,443	2,709
Other creditors	9,898	13,078
	<u>12,341</u>	<u>23,548</u>

<b>15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	2020	2019
	£	£
Other creditors	50,000	-
	<u>50,000</u>	<u>-</u>

<b>16. MOVEMENT IN FUNDS</b>		Net movement in funds	At
	At 1.1.20	in funds	31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	2,901,830	(31,371)	2,870,459
	<u>2,901,830</u>	<u>(31,371)</u>	<u>2,870,459</u>
<b>TOTAL FUNDS</b>	<u>2,901,830</u>	<u>(31,371)</u>	<u>2,870,459</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	502,483	(533,854)	(31,371)
	<u>502,483</u>	<u>(533,854)</u>	<u>(31,371)</u>
<b>TOTAL FUNDS</b>	<u>502,483</u>	<u>(533,854)</u>	<u>(31,371)</u>

Comparatives for movement in funds

	At 1.1.19	Net movement in funds	At
	£	£	31.12.19
			£
<b>Unrestricted funds</b>			
General fund	2,843,449	58,381	2,901,830
	<u>2,843,449</u>	<u>58,381</u>	<u>2,901,830</u>
<b>TOTAL FUNDS</b>	<u>2,843,449</u>	<u>58,381</u>	<u>2,901,830</u>

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	779,572	(721,191)	58,381
	<u>779,572</u>	<u>(721,191)</u>	<u>58,381</u>
<b>TOTAL FUNDS</b>	<u>779,572</u>	<u>(721,191)</u>	<u>58,381</u>

**GURU TEGH BAHADUR GURDWARA**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For The Year Ended 31 December 2020**

**16. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	2,843,449	27,010	2,870,459
<b>TOTAL FUNDS</b>	<u>2,843,449</u>	<u>27,010</u>	<u>2,870,459</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,282,055	(1,255,045)	27,010
<b>TOTAL FUNDS</b>	<u>1,282,055</u>	<u>(1,255,045)</u>	<u>27,010</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**GURU TEGH BAHADUR GURDWARA**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**For The Year Ended 31 December 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Charawa box	162,275	357,448
Allocated to income from charitable activities	-	(35,745)
Donations and offerings	240,551	349,591
Allocated to rental income	-	(6,000)
Gift Aid tax reclaimed	16,360	57,908
	<u>419,186</u>	<u>723,202</u>
<b>Other trading activities</b>		
Rental Income	765	6,000
Rent from day centre	-	9,000
	<u>765</u>	<u>15,000</u>
<b>Charitable activities</b>		
Allocated Charawa box income	-	35,745
School fee income	-	5,625
	<u>-</u>	<u>41,370</u>
<b>Other income</b>		
Covid job retention scheme	69,732	-
Business rates grant	12,800	-
	<u>82,532</u>	<u>-</u>
<b>Total incoming resources</b>	<b>502,483</b>	<b>779,572</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Administrative staff salaries	26,106	27,397
Printing, postage, stationery and advertising	6,660	7,113
Media costs	4,191	2,901
	<u>36,957</u>	<u>37,411</u>
<b>Charitable activities</b>		
Wages	169,263	100,943
Social security	6,636	3,734
Pensions	2,969	1,538
Insurance	10,502	8,900
Light and heat	52,763	69,778
Telephone	2,050	5,190
Food and provisions	52,890	104,376
Punjabi school & library resources	1,268	16,383
Transport services	(572)	14,539
Subscriptions and memberships	176	1,022
Grants and donations - Institutions	2,653	18,387
Support costs	34,863	139,334
Special events and religious functions	52,774	90,567
Depreciation charge	96,900	97,780
Bank charges	5,664	4,595
	<u>490,799</u>	<u>677,066</u>

This page does not form part of the statutory financial statements

**GURU TEGH BAHADUR GURDWARA**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**For The Year Ended 31 December 2020**

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	2020	2019
	£	£
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	5,558	6,714
Legal & professional	540	-
	<u>6,098</u>	<u>6,714</u>
Total resources expended	<u>533,854</u>	<u>721,191</u>
<b>Net (expenditure)/income</b>	<u>(31,371)</u>	<u>58,381</u>

This page does not form part of the statutory financial statements