

Charity number: 505157

**Guru Tegh Bahadur Gurdwara**  
**Report of the Trustees and Unaudited Financial Statements**  
**For the year ended 30 September 2024**

**Guru Tegh Bahadur Gurdwara**  
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**For the year ended 30 September 2024**

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**Guru Tegh Bahadur Gurdwara  
Report of the Trustees  
For the year ended 30 September 2024**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 September 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**Guru Tegh Bahadur Gurdwara  
Report of the Trustees Continued  
For the year ended 30 September 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

**Changes In the Committee Members :**

As per the Constitution , election took place on 29th September 2024. As a result of these election a new committee was appointed and their term in office commenced on 8th October 2024. The members of the elected committee are as outlined below :

**President**

Gumam Singh commenced office 8th October 2024

**Vice President**

Sukhjinder Singh commenced office 8th October 2024

**General Secretary**

Satwinder Singh Deol commenced 8th October 2024

**Assistant General Secretary**

Tarsem Singh Dhadwaar commenced 8th October 2024

**Stage Secretary**

Mukhtiar Singh Gosal commenced 8th October 2024

**Assistant Stage Secretary**

Harminder Singh commenced 8th October 2024

**Treasurer**

Paramjit Singh Rai commenced 8th October 2024

**Assistant Treasurer**

Deep Singh Kaila commenced 8th October 2024

**Education Secretary**

Jetinder Kaur Sanga commenced 8th October 2024

**Librarian**

Amritpal Singh commenced 8th October 2024

**Store & Kitchen Secretary**

Bibi Harbans Kaur commenced 8th October 2024

**Maintenance Secretary**

Jagdeep Singh commenced 8th October 2024

**Sports Secretary**

Jatinder Singh Chahal commenced 8th October 2024

**Member**

Mandeep Singh commenced 8th October 2024

**Member**

Kartar Singh Biring commenced 8th October 2024

**Member**

Jaspal Singh Hundal commenced 8th October 2024

**Member**

Amrik Singh commenced 8th October 2024

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Name of Charity**

Guru Tegh Bahadur Gurdwara

**Guru Tegh Bahadur Gurdwara  
Report of the Trustees Continued  
For the year ended 30 September 2024**

**Charity registration number** 505157  
**Principal address** 106 East Park Road  
Leicester  
Leicestershire  
LE5 4QB

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Balwant Singh Johal  
Gurnail Singh  
Sukhdev Singh Bansal  
Deep Singh Kaila  
Jagdeep Singh  
Kulwant Singh  
Jatinder Deep Singh  
Anrik Singh  
Satwinder Singh Deol  
Mandeep Singh  
Gurnam Singh  
Jaspal Singh  
Jetinder Kaur Sangha  
Baljinder Singh Klair  
Jatinder Singh Chahal  
Kartar Singh Bring  
Sukhjinder Singh  
Amarjit Minhas  
Tarsem Singh Dhadwar  
Amrit Pal  
Harbans Kaur Gill  
Harinder Singh  
Mukhtiar Singh  
Paramjeet Singh Rai

**Independent examiners**

Accountancy Solutions  
Office 5  
Mansfield Business Centre  
Ashfield Avenue  
Mansfield Nottinghamshire  
NG18 2AE

Approved by the Board of Trustees and signed on its behalf by

Gurnam Singh  
Trustee

*Gurnam Singh*

06 June 2025

*7/7/2025*

**Guru Tegh Bahadur Gurdwara  
Independent Examiners Report to the Trustees  
For the year ended 30 September 2024**

I report to the trustees on my examination of the accounts of the charity for the year ended 30 September 2024.

**Responsibilities and basis of report**

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

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

**Independent examiners statement**

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

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Accountancy Solutions  
Office 5  
Mansfield Business Centre  
Ashfield Avenue  
Mansfield Nottinghamshire  
NG18 2AE

06 June 2025

**Guru Tegh Bahadur Gurdwara  
Statement of Financial Activities  
For the year ended 30 September 2024**

	Notes	Unrestricted funds £	2023 £
<b>Income and endowments from:</b>			
Donations and legacies	2	1,146,409	831,170
Other income	3	17,000	16,200
<b>Total</b>		<u>1,163,409</u>	<u>847,370</u>
<b>Expenditure on:</b>			
Charitable activities	4/5	(879,719)	(686,470)
<b>Total</b>		<u>(879,719)</u>	<u>(686,470)</u>
<b>Net Income</b>		283,690	160,900
<b>Reconciliation of funds</b>			
Total funds brought forward		3,695,246	3,534,346
<b>Total funds carried forward</b>		<u>3,978,936</u>	<u>3,695,246</u>

**Guru Tegh Bahadur Gurdwara  
Statement of Financial Position  
As at 30 September 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	4,457,925	3,721,473
		<u>4,457,925</u>	<u>3,721,473</u>
<b>Current assets</b>			
Debtors	11	-	32,818
Cash at bank and in hand		75,384	610,878
		<u>75,384</u>	<u>643,696</u>
<b>Creditors: amounts falling due within one year</b>	12	(135,459)	(231,357)
<b>Net current assets</b>		(60,075)	412,339
<b>Total assets less current liabilities</b>		<u>4,397,850</u>	<u>4,133,812</u>
<b>Creditors: amounts falling due after more than one year</b>	13	(418,914)	(438,566)
<b>Net assets</b>		<u>3,978,936</u>	<u>3,695,246</u>
<b>The funds of the charity</b>			
Unrestricted income funds	14	3,978,936	3,695,246
<b>Total funds</b>		<u>3,978,936</u>	<u>3,695,246</u>

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

PS Rai      07-07-2025  
Paramjeet Singh Rai  
Trustee

06 June 2025

**Guru Tegh Bahadur Gurdwara**  
**Notes to the Financial Statements**  
**For the year ended 30 September 2024**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Guru Tegh Bahadur Gurdwara meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

**2. Income from donations and legacies**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Donations received	1,038,175	767,376
Gifts in kind	108,234	63,794
	<b>1,146,409</b>	<b>831,170</b>

**3. Other Income**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Other income 1	17,000	16,200
	<b>17,000</b>	<b>16,200</b>

**4. Costs of charitable activities by fund type**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Activity 2	4,224	16,434
Support costs	875,495	670,036
	<b>879,719</b>	<b>686,470</b>

**Guru Tegh Bahadur Gurdwara**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 September 2024**

**5. Costs of charitable activities by activity type**

	Grant funding of activities	Support costs	2024	2023
	£	£	£	£
<b>Support costs</b>				
Activity 1	-	858,471	858,471	660,212
Activity 2	4,224	17,024	21,248	26,258
	<u>4,224</u>	<u>875,495</u>	<u>879,719</u>	<u>686,470</u>

**6. Analysis of support costs**

	2024	2023
	£	£
<b>Activity 1</b>		
Management	105,208	81,992
Human Resources	305,462	183,307
Support cost 5	9,173	-
Support cost 9	68,312	102,808
Governance costs	387,340	301,929
	<u>875,495</u>	<u>670,036</u>

**7. Net Income/(expenditure) for the year**

This is stated after charging/(crediting):

	2024	2023
	£	£
Accountancy fees	5,815	8,500
Operating lease charges - other	773	883
Staff pension contributions	3,168	2,738

**Guru Tegh Bahadur Gurdwara**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 September 2024**

**8. Staff costs and emoluments**

Total staff costs for the year ended 30 September 2024 were:

	2024	2023
	£	£
Salaries and wages	225,679	176,657
Social security costs	9,173	3,912
Pension costs	3,168	2,738
	<b>238,020</b>	<b>183,307</b>

	2024	2023
Casual Employees	5	5
	<b>5</b>	<b>5</b>

**9. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**10. Tangible fixed assets**

	Land and Buildings	Solar Panels	Motor Vehicles	Fixtures and Fittings	Total
Cost or valuation	£	£	£	£	£
At 01 October 2023	4,631,242	149,964	47,737	631,153	5,460,096
Additions	663,054	-	-	178,606	841,660
At 30 September 2024	<b>5,294,296</b>	<b>149,964</b>	<b>47,737</b>	<b>809,759</b>	<b>6,301,756</b>
<b>Depreciation</b>					
At 01 October 2023	1,081,113	59,207	47,737	550,566	1,738,623
Charge for year	101,578	3,630	-	-	105,208
At 30 September 2024	<b>1,182,691</b>	<b>62,837</b>	<b>47,737</b>	<b>550,566</b>	<b>1,843,831</b>
<b>Net book values</b>					
At 30 September 2024	<b>4,111,605</b>	<b>87,127</b>	<b>-</b>	<b>259,193</b>	<b>4,457,925</b>
At 30 September 2023	<b>3,550,129</b>	<b>90,767</b>	<b>-</b>	<b>80,587</b>	<b>3,721,473</b>

The depreciation charge for the year is £(36,358) in respect of assets leased under finance leases or hire purchase contracts.

**Guru Tegh Bahadur Gurdwara**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 September 2024**

**11. Debtors**

	2024	2023
	£	£
Amounts due within one year:		
Prepayments and accrued income	-	11,113
Other debtors	-	21,705
	-	32,818

**12. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Loans and overdrafts	18,148	28,124
Trade creditors	94,057	156,895
Other creditors	23,254	16,002
Accruals and deferred income	-	30,336
	135,459	231,357

**13. Creditors: amounts falling due after more than one year**

	2024	2023
	£	£
Loans and overdrafts	418,914	438,566
	418,914	438,566

**14. Movement in funds**

**Unrestricted Funds**

	Balance at 01/10/2023	Incoming resources	Outgoing resources	Balance at 30/09/2024
	£	£	£	£
<i>General</i>				
General	3,695,246	1,163,409	(879,719)	3,978,936
	3,695,246	1,163,409	(879,719)	3,978,936

**Guru Tegh Bahadur Gurdwara**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 September 2024**

**Unrestricted Funds - Previous year**

	Balance at 01/01/2023	Incoming resources	Outgoing resources	Balance at 30/09/2023
	£	£	£	£
<i>General</i>				
General	3,534,346	847,370	(686,470)	3,695,246
	<u>3,534,346</u>	<u>847,370</u>	<u>(686,470)</u>	<u>3,695,246</u>

**15. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	4,457,925	(60,075)	(418,914)	3,978,936
	<u>4,457,925</u>	<u>(60,075)</u>	<u>(418,914)</u>	<u>3,978,936</u>
<b>Previous year</b>				
<b>Unrestricted funds</b>				
<i>General</i>				
General	3,721,473	412,339	(438,566)	3,695,246
	<u>3,721,473</u>	<u>412,339</u>	<u>(438,566)</u>	<u>3,695,246</u>

**Guru Tegh Bahadur Gurdwara**  
**Detailed Statement of Financial Activities**  
**For the year ended 30 September 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	1,038,175	767,376
Gift Aid	108,234	63,794
	1,146,409	831,170
<b>Other Income</b>		
Rents received	17,000	16,200
	17,000	16,200
	1,163,409	847,370
<b>Total Incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Operating leases - other (Activity 2)	(773)	(883)
Grants & Donations (Activity 2)	(3,451)	(15,551)
	(4,224)	(16,434)
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Depreciation Charge - Freehold Properties (Activity 1)	(78,881)	(62,317)
Depreciation Charge - Solar Panels (Activity 1)	(3,630)	(4,499)
Depreciation Charge - Fixtures & Fittings (Activity 1)	(22,697)	(15,176)
	(105,208)	(81,992)
<b>Human Resources</b>		
Staff costs - wages & salaries (Activity 1)	(225,679)	(176,657)
Staff costs - social security costs (Activity 1)	-	(3,912)
Staff costs - pension contributions (Activity 1)	(3,168)	(2,738)
Other Wages (Activity 1)	(76,615)	-
	(305,462)	(183,307)
<b>Support cost 5</b>		
Staff costs - social security costs (Activity 1)	(9,173)	-
	(9,173)	-
<b>Support cost 9</b>		
Rates & Water (Activity 1)	(20,231)	(20,176)
Security (Activity 1)	(6,677)	(4,686)
Special Events and religious functions (Activity 1)	(27,237)	(74,439)
Punjabi School & Library Resources (Activity 1)	(2,961)	(3,507)
Staff Training (Activity 1)	(5,151)	-
Clothing Cost (Activity 1)	(5,988)	-
Subscriptions (Activity 1)	(67)	-
	(68,312)	(102,808)
<b>Governance costs</b>		
Accountancy fees (Activity 1)	(5,815)	(8,500)

**Guru Tegh Bahadur Gurdwara**  
**Detailed Statement of Financial Activities Continued**  
**For the year ended 30 September 2024**

Interest payable (Activity 1)	(36,358)	(30,235)
Light, Heat & Power (Activity 1)	(63,098)	(73,630)
Insurance (Activity 1)	(9,992)	(10,570)
Cleaning (Activity 1)	(19,764)	(2,745)
Advertising (Activity 1)	(1,410)	(3,568)
Repair & Renewals (Activity 1)	(29,071)	(19,068)
Stationary & Postage (Activity 1)	(4,493)	(634)
Telephone (Activity 1)	(2,971)	(2,356)
Food (Activity 1)	(186,004)	(135,625)
Sundry Expenses (Activity 1)	(1,124)	(5,174)
Legal & Professional Fee (Activity 1)	(4,323)	-
Bank & Card Charges (Activity 1)	(5,893)	-
Travelling Expenses (Activity 2)	(17,024)	(9,824)
	<hr/>	<hr/>
	(387,340)	(301,929)
<b>Total resources expended</b>	<hr/>	<hr/>
	(879,719)	(686,470)
<b>Net Income</b>	<hr/>	<hr/>
	283,690	160,900