

GURDWARA KHALGIDAR SAHIB

513631

ANNUAL REPORT AND ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2022

REGISTERED OFFICE
128 CHAPELTOWN ROAD
LEEDS
LS7 4EE

Gurdwara Khalgidar Sahib

Trustees Annual Report and Statement of Financial Activities for the year ended 31st March 2022

The trustees present their annual report for the year ended 31 March 2022 and confirm that it complies with the Charities Act 2011 and the trust deed.

Reference and Administrative Information

Charity Name:	Gurdwara Khalgidar Sahib
Charity Registration Number:	513631
Principal Office:	128 Chapeltown Road LEEDS LS7 4EE

Board of Trustees

Gurmit Singh Diggpal
Tarlochan Singh
Fateh Singh
Gurdeep Singh
Manjit Singh Diggpal

Principal Administrator

Gurdeep Singh

Independent Examiner

Richmonds Bambrook Ltd
Chartered Certified Accountants
Leeds
LS7 3JB

Gurdwara Khalgidar Sahib
Report of the Trustees for the year ended 31 March 2022

Structure, governance and management

Governing document

Gurdwara Kalgidhar Sahib is constituted as a charitable trust registered with the Charity Commission in March 1983 under charity number 513631. It is governed by a deed of trust last updated in 03 November 2006.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body three monthly and are responsible for all decisions taken in relation to running the Gurdwara and the community facilities and the activities provided by the charity. The day-to-day management of the Gurdwara and community facilities and projects are delegated to the trustees. Sub Committee running day-to-day affairs meets every week.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of both elders and community leaders. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the Gurdwara and the people of the local community that we serve. In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the trust deed and a guide to the policies and procedures adopted by our charity. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project, reporting progress at trustees' meetings.

Risk management

The trustees have assessed the risks the charity faces and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The trustees review this risk matrix regularly at their meetings and at meetings of the two subcommittees on finance and buildings. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the Mosque are kept under review. Appropriate Criminal Records Bureau (CRB) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the or community centre.

Objectives and activities

Our aims

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

- To advance the Sikh religion for the benefit of the public in particular through providing the buildings as a Gurdwara for public worship and community centre for the benefits of its members. To celebrate the principle Sikh religious festivals.
- To advance the education in the principles of the Sikh religion by Propagating the teaching of the ten Gurus and Sri Guru Granth Sahib. Maintaining a library and reading room. Encouraging and promoting the study of the Sikh religion amongst the public by religious and social cultural dialogue.

Our objectives

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our dual aims remain to provide a facility where Sikhs can worship and to provide a community facility for all the inhabitants of Leeds. Our long-term ambition is to build the self-confidence of Sikhs in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Strategies

We want to make our Gurwadar an accessible and welcoming venue where all Sikhs, or those who wish to know more about our faith, can gather together to learn about their religion and worship.

Use of volunteers

Volunteers are an important resource in both our faith and community work. We encourage all members of our Gurdwara to be involved in voluntary activities and to share their skills with others.

Activities and achievements

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Gurdwara and the wider community of Leeds.

Religious activities

Our Gurdwara provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Gurdwara is open all day for daily prayers. During the week we have over 100 people who regularly attend prayers.

Festivals: The Gurdwara prepares food daily called Langar for those attending our Gurdwara. The langar is open to all worshippers and visitors to the Gurdwara.

Community activities

Our community hall and rooms provide a valuable educational and recreational resource to all in our local community. A wide variety of activities are organised and take place from our community centre.

Hall and rooms: Our hall and meeting rooms are available for use by local groups and organisations.

When facilities are not required for community use they are available for hire on commercial terms. This year alone our facilities have been used on over 100 occasions, or organisations have benefited from the facilities we can offer the local community.

Financial review**Reserves policy**

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet four months' operating costs of the Gurdwara.

Principal funding sources

The charity's main source of income is giving. Donations are given regularly by worshippers, members and trustees. Month.

Investment policy and objectives

The charity has no long-term investments. Our cash reserves are held in money market and deposit accounts.

Statement of Trustees' responsibilities

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

Gurmit Singh Diggpal
Chair Gurdwara Khalgidar Sahib
09/11/2022

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF GURDWARA KHALGIDAR SAHIB CHARITABLE TRUST
FOR THE PERIOD ENDED 31 MARCH 2022.**

I report on the unaudited accounts of the trust for the year ended 31 March 2022

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under the Charities Act 2011 (previously section 43(2) of Charities Act 1993) and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit and eligible for Independent Examination it is my responsibility to:

- Examine the accounts (under Charities Act 2011,(section 43(3)(a) of the Charities Act 1993);
- To follow the procedures laid down in the General Directions given by the Charity Commission Charities Act 2011 (under section 43(7) (b) of the 1993Act); and
- To state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS' REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the account present "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS' STATEMENT

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements;
 - to keep accounting records in accordance with Charities Act 2011 (541 of the Charities Act 1993);and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Richmonds Accountants Ltd
Chartered Certified Accountants
Unit 9, Gemini Business Park
Sheepscar Way
LEEDS
LS7 3JB

Dated: 09/11/2022

Statement of financial activities

for the year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31-Mar-22 £
<u>Income & Expenditure</u>				
<u>Incoming Resources</u>				
Donations & Similar Income	2	28,716	-	28,716
Gift Aid		-	-	-
Activities in furtherance of the Charity's Objects:				
Grants receivable	3	-	-	-
Rent Receivable	4	-	-	-
Total Incoming Resources		28,716	-	28,716
Resources Expended				
Direct Charitable Expenditure	5	4,118	-	4,118
Donations to Other Charities	6	-	-	-
Management and Administration of the charity	7	17,847	-	17,847
Total Resources Expended		21,965	-	21,965
Net Incoming / (Outgoing) Resources for the Year		6,751	-	6,751
Incoming Restricted Funds				-
Net Movement in Funds		6,751	-	6,751
Balance Bought Forward at 1 April 2021	11	361,817	-	361,817
Balance Carried Forward at 31 March 2022	11	368,568	-	368,568

The Notes on Page 2 to 4 Form Part Of These Accounts

Balance Sheet

as at 31 March 2022

	Notes	<u>31-Mar-22</u>	
		£	£
<u>Fixed Assets</u>			
Tangible Fixed Asset	8	539,900	539,900
<u>Current Assets</u>			
Debtors	9	-	
Cash In Hand		-	
Cash in Bank		9,028	
		9,028	
Liabilities			
Amount falling due within one year	10	180,360	
Net Current Assets		-	171,332
Total Asset Less Current Liabilities			368,568
<u>Liabilities</u>			
Amount falling due after more than one year			Nil
Net Assets			368,568
Funds	11		
Unrestricted		368,568	
Restricted		-	368,568
Total Funds			368,568

Notes to the financial statements

for the year ending 31 March 2022

1) Accounting Policies

Basis of Preparation

The accounts have been prepared under the historical cost convention and in accordance with the Charities Act 1993.

	Unrestricted Fund £	Restricted Fund £	Total Funds Year To 31-Mar-22 £
2) Donations & Other Income			
Donations	28,716	-	28,716
Gift Aid Received	-	-	-
Deposit For Funerals	-	-	-
Community Centre Donations	-	-	-
Other	-	-	-
	28,716	-	28,716
3) Grants Received			
CJRS Grant	-	-	-
	-	-	-
4) Rent Received			
Rents	-	-	-
	-	-	-
5) Direct Charitable Expenditure			
Langar	4,118	-	4,118
	4,118	-	4,118
6) Donations to Other Charities			
Donations to Other Mosques	-	-	-
Funeral	-	-	-
	-	-	-
7) Management and Administration of the Charity			
Heat & Light	7,250	-	7,250
Water	1,220	-	1,220
Repairs & Renewals	316	-	316
Telephone	462	-	462
Printing & Advertising	-	-	-
Insurance	2,488	-	2,488
Food	-	-	-
Security Charges	-	-	-
Subscription & Affiliation Fee	-	-	-
Postage & Stationery	-	-	-
Travel & Subsistence	-	-	-
Accountancy Charges	1,050	-	1,050
Cleaning & Sundries	467	-	467
Bank Charges & Interest	4,594	-	4,594
Legal Charges	-	-	-
Depreciation	-	-	-
	17,847	-	17,847

Notes to the financial statements

for the year ending 31 March 2022

8) Schedule of Tangible Fixed Assets

	Land & Building	Fixture & Fittings	Plant & Machinery	Equipment	Sports Equipment	Motor Vehicle	Total
	£	£	£	£	£	£	£
As At 1 April 2021	539,900	-	-	-	-	-	539,900
Additions	-	-	-	-	-	-	-
Improvements	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
As At 31 March 2022	<u>539,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>539,900</u>

9) Current Assets

	£
Sundry Debtors	-
	<u>-</u>

10) Liabilities: Amount falling due within one year

	£
Trade Creditors & accruals	180,360
	<u>180,360</u>

11)	Restricted Fund	Unrestricted Fund	Total
	£	£	
Balance as at 1 April 2021	-	361,817	361,817
Incoming Resources	-	28,716	28,716
	-	390,533	390,533
Outgoing Resources	-	21,965	21,965
Balance as at 31 March 2022	<u>-</u>	<u>368,568</u>	<u>368,568</u>

12) Previous Years Financial Summary

Financial Summary the for year ended 31 March 2022 includes funds for Gurdwara Khalgidar Sahib only and it doesn't consolidate income & expenditure of other associated charities.