

GURDWARA KHALGIDAR SAHIB

513631

ANNUAL REPORT AND ACCOUNTS FOR THE  
Period 01.04.23 to 31.03.24

Financial Summary the for period ended 31 March2024 includes funds for Gurdwara Khalgidar Sahib only and

**REGISTERED OFFICE**  
128 CHAPELTOWN ROAD  
LEEDS  
LS7 4EE

**Gurdwara Khalgidar Sahib**

**Trustees Annual Report and Statement of Financial Activities for the period ended 31 March 2024**

The trustees present their management accounts report for the period ended 31 March 2024 and confirm that it complies with the Charities Act 2011 and the trust deed.

**Reference and Administrative Information**

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

**Board of Trustees**

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

**Principal Administrator**

Gurmit Singh Diggpal

**Independent Examiner**

Richmonds Bambrook Ltd  
Chartered Certified Accountants  
Leeds  
LS7 3JB

**Gurdwara Khalgidar Sahib**  
**Report of the Trustees for the period ended 31 March 2024**

**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  
26/09/2024

**INDEPENDENT EXAMINERS' REPORT  
TO THE TRUSTEES OF GURDWARA KHALGIDAR SAHIB CHARITABLE TRUST  
FOR THE PERIOD ENDED 31 MARCH 2024**

I report on the unaudited accounts of the trust for the period ended 31 March 2024

**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 1993 Act); 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: 26/09/2024

*Gurdwara Khalgidar Sahib*  
*trustees' report and financial statements*  
*31-Mar-24*

Statement of financial activities	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Period to 31-Mar-24 £	Total Funds Period to 31-Mar-23 £
<b>for the period ended 31 March 2024</b>					
<b><u>Income &amp; Expenditure</u></b>					
<b><u>Incoming Resources</u></b>					
Donations & Similar Income	2	109,305	-	109,305	15,004
Gift Aid		26,898	-	26,898	-
<b>Activities in furtherance of the Charity's Objects:</b>					
Grants receivable	3	-	-	-	26,000
<b>Total Incoming Resources</b>		136,203	-	136,203	41,004
<b>Resources Expended</b>					
Direct Charitable Expenditure	5	27,774	-	27,774	7,173
Management and Administration of the charity	7	26,670	-	26,670	33,440
<b>Total Resources Expended</b>		54,444	-	54,444	40,613
<b>Net Incoming / (Outgoing) Resources for the Year</b>					
Incoming Restricted Funds		81,759	-	81,759	391
Net Movement in Funds		81,759	-	81,759	391
Balance Bought Forward at 1 April 2023	11	369,959	-	369,959	369,568
Balance Carried Forward at 31 March 2024		451,718	-	451,718	369,959

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

**Balance Sheet**

for the period ending 31 March 2024

	Notes	<u>31-Mar-24</u>		<u>31-Mar-23</u>	
		£	£	£	£
<b><u>Fixed Assets</u></b>					
Tangible Fixed Asset	<b>8</b>	539,900	539,900	539,900	539,900
<b><u>Current Assets</u></b>					
Debtors		16,498		-	
Cash & Bank		<u>79,417</u>		<u>11,129</u>	
		95,915		11,129	
<b><u>Liabilities</u></b>					
Amount falling due within one year	<b>10</b>	<u>49,993</u>		<u>49,991</u>	
<b>Net Current Assets</b>			<u>45,922</u>		<u>(38,862)</u>
<b>Total Asset Less Current Liabilities</b>			585,822		501,038
<b><u>Liabilities</u></b>					
Amount falling due after more than one year			134,104		131,079
<b>Net Assets</b>			<u>451,718</u>		<u>369,959</u>
Funds	<b>11</b>				
Unrestricted		451,718		369,959	
Restricted		-	<u>451,718</u>	-	<u>369,959</u>
<b>Total Funds</b>			<u>451,718</u>		<u>369,959</u>

Financial Summary the for period ended 31 March 2024 includes funds for Gurdwara Khalgidar Sahib only and

**Notes to the financial statements**

**for the period ending 31 March 2024**

**1) Accounting Policies**

Basis of Preparation

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

	<b>Unrestricted Fund £</b>	<b>Restricted Fund £</b>	<b>Total Funds Period To 31-Mar-24 £</b>	<b>Total Funds Period To 31-Mar-23 £</b>
<b>2) Donations &amp; Other Income</b>				
Donations and others	109,305	-	109,305	15,004
	<u>109,305</u>	<u>-</u>	<u>109,305</u>	<u>15,004</u>
<b>3) Grants Received</b>				
	26,898	-	26,898	26,000
	<u>26,898</u>	<u>-</u>	<u>26,898</u>	<u>26,000</u>
<b>5) Direct Charitable Expenditure</b>				
Langar	10,236	-	10,236	7,173
Others	17,538	-	17,538	-
	<u>27,774</u>	<u>-</u>	<u>27,774</u>	<u>7,173</u>
<b>6) Donations to Other Charities</b>				
	-	-	-	-
<b>7) Management and Administration of the Charity</b>				
Heat & Light	8,894	-	8,894	18,928
Repairs & Renewals	414	-	414	5,704
Insurance	2,986	-	2,986	3,824
Telephone	252	-	252	-
Water	1,104	-	1,104	-
Travel & Subsistence	-	-	-	54
Accountancy Charges	2,500	-	2,500	2,520
Cleaning & Sundries	2,332	-	2,332	685
Bank Charges & Interest	1,101	-	1,101	1,725
Other legal and professional	7,087	-	7,087	-
	<u>26,670</u>	<u>-</u>	<u>26,670</u>	<u>33,440</u>

**Notes to the financial statements**

**for the period ending 31 March 2024**

**8) Schedule of Tangible Fixed Assets**

	Land & Building £	Fixture & Fittings £	Plant & Machinery £	Equipment £	Sports Equipment £	Motor Vehicle £	Total £
As At 1 April 2023	539,900	-	-	-	-	-	539,900
Additions	-	-	-	-	-	-	-
Improvements	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
As At 31 March 2024	<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	49,993
	<u>49,993</u>

11)	Restricted Fund £	Unrestricted Fund £	Total
Balance as at 1 April 2023	-	369,959	369,959
Incoming Resources	-	136,203	136,203
	-	506,162	506,162
Outgoing Resources	-	54,444	54,444
Balance as at 31 March 2024	<u>-</u>	<u>451,718</u>	<u>451,718</u>

**12) Previous Years Financial Summary**

Financial Summary the for period ended 31 March 2024 includes funds for Gurdwara Khalgidar Sahib only and it doesn't consolidate income & expenditure of other associated charities.