

Registered Charity Number  
1126326

The United Sikh Association Day Centre for the Elderly

Annual Report and Financial Statements

For The Year Ended

31 March 2025

**The United Sikh Association Day Centre for the Elderly**  
**Report and accounts**  
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## **The United Sikh Association Day Centre for the Elderly Charity Information**

### **Trustees**

Sadhu Singh Chhokar  
Jaswant Singh Purewal  
Gurpaul Kaur Sandhu

### **President**

Gurpaul Kaur Sandhu

### **Secretary**

Sadhu Singh Chhokar

### **Accountants**

Sidhu & Co  
4 Albert Road  
Queensbury  
Bradford  
West Yorkshire  
BD13 1PB

### **Bankers**

HSBC  
PO Box 45  
47 Market Street  
Bradford  
BD1 1LW

### **Registered office**

1208-1210 Leeds Road  
Bradford  
West Yorkshire  
BD3 8LJ

### **Registered number**

1126326

## **The United Sikh Association Day Centre for the Elderly**

### **The report of the trustees for the year ended 31 March 2025**

#### **Introduction**

The trustees present their annual report and accounts for the year ended **31st March 2025**. The financial statements have been prepared in accordance with the accounting policies set out on page 6 and comply with the charity's constitution.

The board of trustees are satisfied with the performance of the charity during the year and the position at **31st March 2025** and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

#### **Name, registered office and constitution of the charity**

The full name of the charity is "The United Sikh Association Day Centre for the Elderly"

<i>Date of formation</i>	25 June 2008
<i>The Principal Office is</i>	1208-1210 Leeds Road, Bradford, BD3 8LJ
<i>Charity Registration Number</i>	1126326

#### **Objectives and Activities**

##### **The Charity's Objects**

To promote the relief of the elderly by providing, maintaining and managing a day centre for the purpose of providing facilities for recreation and other leisure time occupations and other lawful charitable purposes for such persons in the interest of social welfare with the object of improving their conditions of life.

##### **The Charity's Main Activities**

To provide a day centre and drop in centre for the elderly.

##### **Public Benefit statement**

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the provision of social welfare.

##### **Achievements and performance**

United Sikh Association For the Elderly is a very welcoming day centre for the elderly people. It runs physical, social, emotional and fun activities for elderly people. Elderly people spend their time in a social environment and enjoy taking part in all physical and social activities.

All our service users are taking benefit of our welcoming social, physical and fun activities. We run a lot of awareness sessions on different health issues and are aware about the latest information. All Participants take part in and contribute to make planning for future programmes.

**The United Sikh Association Day Centre for the Elderly**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

	Funds	Funds	Funds	Total Funds
Notes	2025 £	2025 £	2025 £	2024 £
<b>Incoming resources</b>				
<i>Incoming resources from generated funds</i>				
Voluntary Income	26,262	-	26,262	23,410
<b>Total incoming resources</b>	<b>26,262</b>	<b>-</b>	<b>26,262</b>	<b>23,410</b>
 <i>Costs of charitable activities</i>	11,897	-	11,897	12,816
<i>Governance costs (Wages + Casual)</i>	9,506	-	9,506	9,506
<b>Total resources expended</b>	<b>21,403</b>	<b>-</b>	<b>21,403</b>	<b>22,322</b>
 <b>Net incoming resources before transfers between funds</b>	<b>4,859</b>	<b>-</b>	<b>4,859</b>	<b>1,088</b>
<b>Net incoming resources before Other recognised gains and losses</b>	<b>4,859</b>	<b>-</b>	<b>4,859</b>	<b>1,088</b>
<b>Other recognised gains and losses</b>				
 <b>Net movement in funds</b>	<b>4,859</b>	<b>-</b>	<b>4,859</b>	<b>1,088</b>
 <b>Reconciliation of funds</b>				
 <i>Total funds brought forward</i>	17,284	-	17,284	16,196
<b>Total Funds carried forward</b>	<b>22,143</b>	<b>-</b>	<b>22,143</b>	<b>17,284</b>

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on **page 7** as required by the said statement.

**All activities derive from continuing operations**

**The notes on pages 07 to 11 form an integral part of these accounts.**

**The United Sikh Association Day Centre for the Elderly  
Statement of Financial Activities  
for the year ended 31 March 2025**

**Income and Expenditure Account  
for the year ended 31 March 2025**

	<b>2025 £</b>	<b>2024 £</b>
<b>Turnover</b>	26,262	23,410
Direct costs of turnover	11,897	12,816
<b>Gross surplus</b>	<u>14,365</u>	<u>10,594</u>
Governance costs (Wages + Casual)	<u>9,506</u>	<u>9,506</u>
<b>Operating surplus</b>	<u>4,859</u>	<u>1,088</u>
<b>Surplus on ordinary activities before tax</b>	<u>4,859</u>	<u>1,088</u>
<b>Surplus for the financial year</b>	<u>4,859</u>	<u>1,088</u>
Gift Aid Payments	-	-
<b>Retained surplus for the financial year</b>	<u>4,859</u>	<u>1,088</u>

**All activities derive from continuing operations**

**The notes on pages 07 to 11 form an integral part of these accounts.**

**The United Sikh Association Day Centre for the Elderly  
Statement of Financial Activities  
for the year ended 31 March 2025**

**Statement of Total Recognised Gains and Losses  
for the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
Excess of income over expenditure before realisation of assets	4,859	1,088
Profit per Profit and Loss account	4,859	1,088
<b>Net Movement in funds before taxation</b>	<b>4,859</b>	<b>1,088</b>

**Movements in revenue and capital funds  
for the year ended 31 March 2025**

<b>Revenue accumulated funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last year Total Funds</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accumulated funds brought forward	17,284	-	17,284	16,196
Recognised gains and losses before transfers	4,859	-	4,859	1,088
	22,143	-	22,143	17,284
<b>Closing revenue accumulated funds</b>	<b>22,143</b>	<b>-</b>	<b>22,143</b>	<b>17,284</b>
			<b>£</b>	<b>£</b>

The notes on pages 07 to 11 form an integral part of these accounts.

<b>Summary of funds</b>	<b>Designated Funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last Year Total Funds</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
Revenue accumulated funds	-	22,143	-	22,143	17,284

**The United Sikh Association Day Centre for the Elderly**  
**Balance Sheet**  
**as at 31 March 2025**

	Notes	2025 £	2024 £
<b><i>The assets and liabilities of the charity :</i></b>			
<b>Current assets</b>			
Debtors	6	279	150
Cash at bank and in hand		22,729	17,925
<b>Total current assets</b>		<u>23,008</u>	<u>18,075</u>
amounts due within one year	7	(865)	(791)
<b>Net current assets</b>		<u>22,143</u>	<u>17,284</u>
<b>Total assets less current liabilities</b>		<u>22,143</u>	<u>17,284</u>
<b>Creditors:-</b>			
amounts due after more than one year		-	-
<b>Net assets including pension asset / liability</b>		<u>22,143</u>	<u>17,284</u>
<b><i>The funds of the charity :</i></b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		22,143	17,284
Designated revenue funds		-	-
<b>Unrestricted capital funds</b>			
Designated fixed asset funds		-	-
<b>Total unrestricted funds</b>		<u>22,143</u>	<u>17,284</u>
<b>Restricted income funds</b>			
<b>Restricted capital funds</b>			
<b>Total restricted funds</b>		<u>-</u>	<u>-</u>
<b>Total charity funds</b>		<u>22,143</u>	<u>17,284</u>

.....  
**Trustee**

**Approved by the trustees on 15 November 2025**

**The notes on pages 07 to 11 form an integral part of these accounts.**



**The United Sikh Association Day Centre for the Elderly**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**1 Accounting policies**

***Basis of preparation of the accounts***

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective April 2008**, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, **(revised June 2008)** adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, **(revised June 2008)** requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

***Accounting convention***

The financial statements are prepared, on a going concern basis, under the historical cost convention as modified by the revaluation of freehold land and buildings and fixed asset investments.

The charity is entirely dependent on continuing donations, grants and gift aid rebates and as a consequence the going concern basis is also dependent on the continuing donations, grants and gift aid rebates.

***Incoming Resources***

Donations, grants and gift aid rebates are accounted for as received by the charity. Where funding is specifically for spending in a subsequent accounting period then the relevant portion is deferred and included within creditors. Incoming resources also includes income from the sale of publications and other items, and hire of kitchen and hall facilities.

***Recognition of liabilities***

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting **(revised June 2008)**, issued by the Charity Commissioners for England & Wales.

***Fixed assets and depreciation***

Free hold properties are not depreciated as the trustees do not consider that there has been any impairment in value.

**The United Sikh Association Day Centre for the Elderly**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**2 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to the Sharomani Gurdwara Parbandhak Committee, Amritsar, Panjab, India.

<b>3 Surplus for the financial year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>This is stated after crediting :-</b>		
<b>Revenue Turnover from ordinary activities</b>	26,262	23,410
<b>and after charging:-</b>		
Rentals under operating leases	5,000	5,000
Legal fees	-	-

Funds belonging to the charity have been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part. The sum expended on such insurance was as indicated in the above schedule.

**4 Statement that no expenses were paid to trustees or connected persons**

No expenses were paid to trustees or persons connected with them.

**The United Sikh Association Day Centre for the Elderly**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

<b>5 Staff Costs and Emoluments</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Gross Salaries	12,046	11,666

<b>Numbers of full time employees or full time equivalents</b>	<b>2025</b>	<b>2024</b>
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Engaged on charitable activities	3	3
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There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

<b>6 Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Prepaid insurance	279	150

**The United Sikh Association Day Centre for the Elderly**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

<b>7 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	200	200
Accrued expenses	550	500
PAYE and NI	115	91
	<u>865</u>	<u>791</u>
<b>8 Analysis of the Net Movement in Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net movement in funds from Statement of Financial Activities	4,859	1,088

<b>9 Particulars of Individual Funds and analysis of assets and liabilities representing funds</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	-	-	-	-
Current Assets	23,008	-	-	23,008
Current Liabilities	(865)	-	-	(865)
	<u>22,143</u>	<u>-</u>	<u>-</u>	<u>22,143</u>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>At 1 April 2024</b>	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
Tangible Fixed Assets	-	-	-	-
Current Assets	18,075	-	-	18,075
Current Liabilities	(791)	-	-	(791)
	<u>17,284</u>	<u>-</u>	<u>-</u>	<u>17,284</u>

**The United Sikh Association Day Centre for the Elderly**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

	<b>Funds at 2024</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Voluntary Income	-	26,262	-	26,262
Costs of charitable activities	-	(11,897)	-	(11,897)
Governance costs	-	(9,506)	-	(9,506)
Unrestricted revenue accumulated	17,284	-	-	17,284
	<u>17,284</u>	<u>4,859</u>	<u>-</u>	<u>22,143</u>

**Analysis of movements in funds as shown in the table above**

	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Gains &amp; Losses £</b>	<b>Movement in funds £</b>
Voluntary Income	26,262	-	-	26,262
Costs of charitable activities	-	11,897	-	(11,897)
Governance costs	-	9,506	-	(9,506)
	<u>26,262</u>	<u>21,403</u>	<u>-</u>	<u>4,859</u>