CAMBRIDGE SIKH SOCIETY LIMITED

England & Wales · Charity number 1144781

Details

Status	Registered
Legal form	Charitable company
Company number	07745606
Registered	2011-11-24
Register	View on the Charity Commission register

Contact

Address	150 Arbury Road Arbury Court Cambridge CB4 2JQ
Phone	07734 605445
Email	cambridgegurdwara@gmail.com
Website	www.cambridgegurdwara.org

Activities

Objects: TO ADVANCE THE SIKH RELIGION IN CAMBRIDGESHIRE IN ACCORDANCE WITH THE TEACHINGS OF THE SHRI GURU GRANTH SAHIB JI (THE SIKH HOLY BOOK) BY SUCH MEANS AS THE TRUSTEES MAY DETERMINE INCLUDING BUT NOT LIMITED TO THE ESTABLISHMENT OF A PERMANENT GURDWARA (SIKH TEMPLE).

Activities: Sikh place of worship and related community activities

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. INPRACTICE, LOCAL.
- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£51,781	£47,558	-	-
2024-08-31	£48,926	£41,991	-	-
2023-08-31	£49,073	£32,489	-	-
2022-08-31	£44,279	£25,069	-	-
2021-08-31	£27,624	£23,825	-	-
2020-08-31	£23,370	£18,964	-	-

Trustees

Name	Role	Appointed
HARJIT Singh		2011-09-19
Jasvinder Kaur Singh		2026-05-10
Kanwalpreet Singh Chanana		2015-07-12
Padamjeet Singh Aulakh		2023-09-10
Professor Jagjit Singh Srai		2011-09-19
Surinder Singh Saini		2016-08-21

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CAMBRIDGE SIKH SOCIETY LIMITED

England & Wales - Charity number 1144781

Accounts

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS
For the year ended 31st August 2025

FRIDAY
AF34B6HF
A20 29/05/2026 #79
COMPANIES HOUSE

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Financial Statements
for the year ended 31st August 2025

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Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)
for the year ended 31st August 2025

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The Board of Trustees	Mr. Ishmeet Singh Arora (resigned 14/05/2026) Mr. Padamjeet Singh Aulakh Mr. Kanwalpreet Singh Chanana Mr. Surinder Singh Saini Mr. Harjit Singh Dr. Jagjit Singh Srai Mrs. Jasvinder Kaur Singh (appointed 10/05/2026)
Registered Office	The Grove Arbury Court Cambridge Cambridgeshire CB4 2JQ
Accountants/ Independent Examiner	Hallbrookes (Accountancy) Ltd. Accountancy & Business Advisers 14 Elstow Road Bedford MK42 9LA
Bankers	Lloyds TSB Town Square, Stevenage PO Box 1000 BX1 1LT
Solicitors	NBM Massucco Shelbourne Solicitors Lincoln House The Paddocks 347 Cherry Hinton Road Cambridge Cambridgeshire CB1 8DH

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT
For the year ended 31st August 2025

Structure, Governance and Management

The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of the charity for the year ended 31st August 2025.

Constitution

Cambridge Sikh Society Ltd is constituted under the Memorandum and Articles of Association dated 18th August 2011 (amended on 14th November 2011) and is a registered charity No. 1144781. Cambridge Sikh Society Ltd is an incorporated charity and the company registration number is 7745606.

Trustees Selection Methods

Appointed or elected by The Gurdwara's Sadh Sangat (people who have faith in Sikhism).

Charitable Objectives and Activities

The objects of the Gurdwara shall be to advance the Sikh religion among the residents of Cambridge and the neighbourhood by providing and furnishing a place of worship and to advance education and relieve poverty among the Sikh community.

1. To hold regular Diwan (congregations) and celebrate Gurpurbs.
2. To conduct ceremonies in accordance with accepted Sikh religion rites.
3. To organize educational activities for the benefit of the Sikh Community.
4. To maintain the Gurdwara.
5. To do all such other things as are necessary for the attainment of the said objectives.

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT (continued)
For the year ended 31st August 2025

Achievements and Performance (up to 31/08/2025)

1. For many years the Cambridge Sikh Society Limited (a non-incorporated charity) held Sikh prayers in a hired hall but from June 2012 a permanent site was purchased in Arbury Court, Cambridge, CB4 2JQ and renovated as a "Gurdwara" with a formal opening ceremony held on 20/01/2013 at this new site. Full improvements/renovation costs are reflected in this report/accounts.

2. To further improve religious education in the Sikh faith, learned voluntary participants from within the congregation perform prayer services, Keertan and Katha on the teachings of Siri Guru Granth Sahib Ji, including tuition on Gurmukhi language and expert instruction in Keertan musical instruments. Religious ceremonies are performed daily, with main congregational services held once a week on Sunday, with major festival celebrations (e.g. Vaisakhi, Bandi-Chor Divas, Gurpurabs) marked on the day.

3. Giannis, Katha Vachiks, Dhadi Jathas etc. are called to enhance religious ceremonies. In addition, speakers from the wider Sikh community are invited to provide insights on Sikhism and perform Keertan during major events in the Sikh calendar, with events captured on national Sikh media channels.

4. The free community kitchen Langar, which has had food safety and hygiene audits in January 2019, May 2023 and September 2025 resulting in a 5 (highest possible) hygiene score, continues to operate on a volunteer basis. Langar activities have now extended to 'in the community' food provision to the homeless in the City, in cooperation with local Universities' Sikh students societies.

5. We continue to provide free-of-charge classes to local schools, educational institutions and inter-faith groups on the basics of Sikhism. This activity has now seen some two thousand local children visit the Gurdwara over recent years. The Gurdwara also participates in local inter-faith community (via the Woolf Institute) and education (SACRE) forums providing a source of support as well as knowledge regarding the Sikh faith. Chaplaincy support links now established with local universities, schools, hospitals, prisons and Stansted airport.

6. Ongoing site improvement continues to benefit from volunteer efforts. Small grant applications have been made including successful match-funding grant from Cisco in 2022, 2025 and 2026. Refurbishments in the residential areas continue with costs falling in this reporting period. Future planning for a full site redevelopment are now underway, including exploratory discussions with local Arbury Court development.

7. Modernisation of fire safety equipment (panel, emergency lighting, fire doors, signage) and upgrading of gas supply and air ventilation was undertaken in 2025. Premises are routinely audited for Fire-safett, PAT testing and Gas-safety. Electrical installations, certification was completed in October 2021, involving installation new fuse boxes to the latest regulatory standards, new light-switch panels, and additional sockets.

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT (continued)
For the year ended 31st August 2025

Charity's Policy on Reserves
The Charity's current reserves policy is to maintain sufficient cash flow for known commitments, be they for religious services, site operating costs, site maintenance and upgrades. Increasing Sangat congregation numbers and donations has allowed the Trustees to expand services throughout the year. More substantial fund-raising campaigns to support the next stage of development of the building are being planned.

Financial Review
The main source of funds are the donations from the Sadh Sangat and remains positive and responsive. We thank the Sikh community for their continued financial support allowing the progressive reduction of outstanding loans, substantially ahead of lender requirements. Overall income to the Gurdwara now exceeds pre-pandemic levels and has allowed the trustees to expand religious events and services, upgrade facilities and further reduce outstanding loans.

Investments
The trustees' investment powers are governed by the Memorandum and Articles of Association.

Future Plan
The Gurdwara building has been operational from 20/01/2013 and the forward development of more extensive community activities and facilities is under discussion with the Sangat (congregation). Previous successful grant applications for site improvements were completed in 2021, made possible by an associated fund-raising campaign undertaken by the Gurdwara and Cambridge University Sikh students. Further small-grant applications have been made including a successful Cisco match-funding programme. Improvements to internal facilities, including electrical works (completed 2023), enhanced lighting (completed 2024), gas supply and air-circulation upgrading (completed 2024), enhanced fire protection (completed 2024) and refurbishment of residence areas (completed in 2024). Future building developments options are now being considered based on a positive financial position, and development discussions with the local Council.

Risks
The Board examines the major risks that the charity faces each year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact they may have on the charity in the future. In 2024, a successful Fire Safety Audit was completed, supported by fire safety assessments and updated strategy. In 2025, a third Food Safety and Hygiene Audit returned another top 5* rating score. Further, a review of the residential areas by the local City Environmental team, has led to upgrading of lighting, fire doors and installation of wired alarms for each residential room. The Trustees will continue to invest in building improvements by fund-raising and grant application, to enhance services and comply with relevant legislation, whilst exploring long term site redevelopment.

Results
The results for the year, the financial position of the company and the transfer of funds are shown in the annexed accounts.

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT (continued)
For the year ended 31st August 2025

Statement of Trustees/Directors Responsibilities

The trustees are required by law to prepare accounts for each financial year, which give a true and fair view of the financial activities of the charity and its financial position at the end of that year. In preparing those accounts the trustees are required to:

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

The trustees are responsible for keeping accounting records, which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accountants/Independent Examiner

Messrs. Hallbrookes (Accountancy) Ltd. are willing to continue in office as Accountants for the ensuing year 2025/26.

This report was approved by the trustees on 22-05-2026 and signed on their behalf.

Kanwal

.....

Mr Kanwalpreet Singh Chanana
(Director/Trustee)

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Independent Examiners' Report to the Directors of Cambridge Sikh Society Ltd

I report to the charity trustees on my examination of the accounts of Cambridge Sikh Society Limited for the year ended 31st August 2025, which are set out on pages 7 to 14.

Responsibilities and Basis of Report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having been satisfied that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under s. 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under s. 145 (5) (b) of the 2011 Act.

Independent Examiners' Statement

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:

- Accounting records were not kept in respect of the company as required by s.386 of the 2006 Act;
- The accounts do not accord with those accounting records - the accounts do not comply with the accounting requirements of s.396 of the 2006 Act 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; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

.....

Harvinder Kaur Josan BA (Hons) FCCA
Hallbrookes (Accountancy) Limited
Accountancy and Business Advisers
14 Elstow Road, Bedford, MK42 9LA
Email: services@hallbrookes.com

Date: 22/5/2026

Company No.: 7745606

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Statement of Financial Activities
for the year ended 31st August 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES					
Donations and fundraising	(2)	28,506	---	**28,506**	**31,011**
Subscriptions / tax relief on Gift Aid		1600	---	**1600**	**3,145**
Rent Received		21,675	---	**21,675**	**14,770**
TOTAL INCOMING RESOURCES		51,781	---	**51,781**	**48,926**
RESOURCES EXPENDED					
Charitable expenditure:					
Management and administration		47,558	---	**47,558**	**41,991**
TOTAL RESOURCES EXPENDED	(3)	47,558	---	**47,558**	**41,991**
NET INCOMING RESOURCES FOR THE YEAR		4,223	--	**4,223**	**6,935**
Balance brought forward		299,941	--	**299,941**	**293,006**
Balance carried forward		304,164	--	**304,164**	**299,941**

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derived from continuing activities.

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Balance Sheet
as at 31st August 2025

Company No.: 7745606

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Tangible Assets	(4)		331,465		332,636
Current Assets					
Debtors/Prepayments	(10)	4,377		2,777	
Cash at Bank and in Hand		14,049		15,025	
		18,426		17,802	
Creditors: amounts due within one year	(8)	(1,076)		(1,027)	
Net current liabilities			17,350		16,775
			346,038		349,411
Creditors: amounts due after one year	(9)		(44,651)		(49,470)
Net Assets			**304,164**		**299,941**
Financed by					
Add: Surplus Income over Expenses			4,223		6,935
Accumulated Funds B/fwd			299,941		293,006
Total Funds	(11)		**304,164**		**299,941**

For the year ended 31st August 2025 the charitable company was entitled to exemption under section 477 of the Companies Act 2006.

Directors' responsibilities:

☐ The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

☐ The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These Financial Statements were approved by the Directors/Trustees on 22-05-2026 and were signed by:

Kanwal

.....

Mr Kanwalpreet Singh Chanana
(Director/Trustee)

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Notes to the Financial Statements
For the year ended 31st August 2025

(1) ACCOUNTING POLICIES

Basis of Accounts
The financial statements have been prepared in accordance with Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102), the Charities Act 2011 and applicable regulations.

Incoming Resources
Incoming resources are recognised in the statement of financial activities when entitlement has passed to the charity and the amounts are certain and measurable. Any incoming resources received that relate exclusively to future periods are deferred on the Balance Sheet.

Resources Expended
Expenditure is recognised in the statement of financial activities when a liability is incurred or increased without a commensurate increase in recognised assets or a reduction in liabilities.

Allocation of Costs
Direct Activity Costs comprise those costs that contribute directly to an activity and are allocated to the relevant activity.

Support Costs comprise those costs that are necessary to deliver an activity but in themselves do not produce or deliver an activity.

Governance Costs are those costs incurred to meet statutory and constitutional requirements.

Funds

(a) Unrestricted funds, which are credited to the Income and Expenditure accounts are normally expendable at the discretion of the management.
(b) Restricted funds, which are for specific purposes declared by the donors, are credited to the Income and Expenditure account when received and debited to the same account when paid.
(c) Designated funds represent funds set aside by the Management Committee for specific purposes.

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Notes to the Financial Statements (continued)
For the year ended 31st August 2025

ACCOUNTING POLICIES (continued)

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Management Costs

Management costs include the governance costs of the charity, these being the costs of the preparation and audit of the statutory accounts (including independent examination), the costs of trustee's meetings and the costs of any legal advice to trustees on governance or constitutional matters.

Depreciation

The rates of depreciation used to write off the cost of tangible fixed assets over their expected useful lives are:

Building Improvements	2% per annum of costs
Fixture & Fittings and Equipment	25% per annum of costs

No depreciation has been allowed on Buildings in the year 2025. Building Improvements are depreciated at the rate of 2% per annum.

(2) DONATIONS

	Unrestricted Funds	Restricted Funds	2025 Total Funds
	£	£	£
Donations	**28,506**	-	**28,506**

Company No.: 7745606

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2025

(3) TOTAL RESOURCES EXPENDED

	Basis of Allocation	Unrestricted Funds	2025 Total	2024 Total
Costs directly allocated to activities		£	£	£
Accountancy fees	Direct	1,075	1,075	1,025
Postage/Telephone/Advertising	Direct	540	540	1,263
Functions & Donations	Direct	9,276	9,276	10,985
Professional Fees	Direct	2034	2,034	0
Support Costs allocated to activities				
Premises	Floor Area	16,163	16,163	12,529
Insurance	Usage	1,037	1,.037	800
Motor/Travel	Usage	5,076	5,076	2,710
Kitchen Expenses	Usage	3,204	3,204	4,285
Repairs & Renewals	Usage	4,133	4,133	2,602
Mortgage Interest	Transactions	3,515	3,515	4,211
Depreciation	Usage	1,505	1.505	1,581
Total resources expended		**47,558**	**47,558**	**41,991**

Net Incoming Resources for the year
This is stated after charging:

	2025	2024
	£	£
Accountants' remuneration	1,075	1,025
Depreciation	1,505	1,581

Company No.: 7745606

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2025

(4) TANGIBLE FIXED ASSETS

	Land & Buildings £	Improvements £	Equipment	Total £
COST	281,485	58,072	7,124	346,681
Additions	-		334	334
At 31st August 2024	281,485	58,072	7,458	347,015
B/fwd	-	8,639	5,406	14,045
Charge for the year	-	990	515	1,505
At 31st August 2025	-	9,629	5,921	15,550
NET BOOK VALUE				
At 31st August 2025	281,485	48,443	1,537	331,465

N.B.
Buildings for the charity are valued at cost as they are treated as charitable assets and not investment asset.

(5) STAFF NUMBERS AND COSTS

	2025	2024
The charity had employees	0	0
	0	0

(6) TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No trustee or other person related to the charity received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year.

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2025

(7) TAXATION

As a charity, Cambridge Sikh Society Ltd is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s.256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

(8) CREDITORS : Amounts falling due within one year

	2025	2024
	£	£
Accruals	1,076	1,027
	1,076	1,027

(9) CREDITORS : Amounts falling due after one year

Loan	44,651	49,470
	44,651	**49,470**

A security is held over the mortgage by way of a charge over the freehold land and buildings.

(10) DEBTORS AND PREPAYMENTS

	31/08/2025	31/08/2024
	£	£
Debtors - Gift Aid reclaim	4,377	2,777
	1,600	2,777

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2025

(11) ANALYSIS OF NET ASSETS BETWEEN FUNDS

			2025	2024
	General Funds £	Restricted Funds £	Total Funds £	Total Funds £
Tangible fixed assets	331,465	-	331,465	332,636
Debtors	4,377	-	4,377	2,777
Cash at Bank/Hand	14,049	-	14,049	15,025
Long-term Liabilities	(44,651)	-	(44,651)	(49,470)
Current Liabilities	(1,076)	-	(1,076)	(1,027)
Net assets at 31st August 2025	304,164	-	304,164	299,941

(12) COMPANY LIMITED BY GUARANTEE

The Cambridge Sikh Society Ltd is a company limited by guarantee and does not have a share capital under the provisions of section 30 of the Companies Act 2006. Financial statements are required to be filed annually with the Registrar of Companies.

CAMBRIDGE SIKH SOCIETY LIMITED

England & Wales - Charity number 1144781

Accounts

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS
For the year ended 31st August 2024

FRIDAY
AE303QJF
A13 30/05/2025 #312
COMPANIES HOUSE

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Financial Statements
for the year ended 31st August 2024

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Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)
for the year ended 31st August 2024

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The Board of Trustees	Mr. Ishmeet Singh Arora Mr. Padamjeet Singh Aulakh Mr. Kanwalpreet Singh Chanana Mr. Surinder Singh Saini Mr. Harjit Singh Dr. Jagjit Singh Srai
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CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT (continued)
For the year ended 31st August 2024

Achievements and Performance (up to 31/08/2024)

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7. Premises are routinely audited for Fire-safety and Gas-safety. In 2021, following a comprehensive audit of electrical installations, certification was completed in October 2021. This also involved the installation of a complete set of new fuse boxes to the latest regulatory standards, new light-switch panels, and additional sockets with annual PAT testing undertaken.

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT (continued)
For the year ended 31st August 2024

Charity's Policy on Reserves
The Charity's current reserves policy is to maintain sufficient cash flow for known commitments, be they for religious services, site operating costs, site maintenance and upgrades. Increasing Sangat congregation numbers and donations has allowed the Trustees to expand services throughout the year. More substantial fund-raising campaigns to support the next stage of development of the building are being planned.

Financial Review
The main source of funds are the donations from the Sadh Sangat and remains positive and responsive. We thank the Sikh community for their continued financial support allowing the progressive reduction of outstanding loans, substantially ahead of lender requirements. Overall income to the Gurdwara now exceeds pre-pandemic levels and has allowed the trustees to expand religious events and services, upgrade facilities and further reduce outstanding loans.

Investments
The trustees' investment powers are governed by the Memorandum and Articles of Association.

Future Plan
The Gurdwara building has been operational from 20/01/2013 and the forward development of more extensive community activities and facilities is under discussion with the Sangat (congregation). Previous successful grant applications for site improvements were completed in 2021, made possible by an associated fund-raising campaign undertaken by the Gurdwara and Cambridge University Sikh students. Further small-grant applications have been made including a successful Cisco match-funding programme. Improvements to internal facilities, including electrical works (completed 2023), enhanced lighting (completed 2024), gas supply and air-circulation upgrading (completed 2024), enhanced fire protection (completed 2024) and refurbishment of residence areas (completed in 2024). Future building developments are now being considered based on a positive financial position.

Risks
The Board examines the major risks that the charity faces each year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact they may have on the charity in the future. In 2023, a second Food Safety and Hygiene Audit returned another top 5* rating score. In 2024, a successful Fire Safety Audit was completed, supported by fire safety assessments and updated strategy. Further, a review of the residential areas by the local City Environmental team, has led to upgrading of lighting, fire doors and installation of wired alarms for each residential room. The Trustees will continue to invest in building improvements by fund-raising and grant application, to enhance services and comply with relevant legislation.

Results
The results for the year, the financial position of the company and the transfer of funds are shown in the annexed accounts.

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT (continued)
For the year ended 31st August 2024

Statement of Trustees/Directors Responsibilities

The trustees are required by law to prepare accounts for each financial year, which give a true and fair view of the financial activities of the charity and its financial position at the end of that year. In preparing those accounts the trustees are required to:

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

The trustees are responsible for keeping accounting records, which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accountants/Independent Examiner

Messrs. Hallbrookes (Accountancy) Ltd. are willing to continue in office as Accountants for the ensuing year 2024/25.

This report was approved by the trustees on 24/05/25 and signed on their behalf.

Kanwal

.....

Mr Kanwalpreet Singh Chanana
(Director/Trustee)

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Independent Examiners' Report to the Directors of Cambridge Sikh Society Ltd

I report to the charity trustees on my examination of the accounts of Cambridge Sikh Society Limited for the year ended 31st August 2024, which are set out on pages 7 to 14.

Responsibilities and Basis of Report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having been satisfied that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under s. 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under s. 145 (5) (b) of the 2011 Act.

Independent Examiners' Statement

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:

- Accounting records were not kept in respect of the company as required by s.386 of the 2006 Act;
- The accounts do not accord with those accounting records - the accounts do not comply with the accounting requirements of s.396 of the 2006 Act 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; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

.....

Harvinder Kaur Josan BA (Hons) FCCA
Hallbrookes (Accountancy) Limited
Accountancy and Business Advisers
14 Elstow Road, Bedford, MK42 9LA
Email: services@hallbrookes.com

Date: 24/5/2025

Company No.: 7745606

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Statement of Financial Activities
for the year ended 31st August 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
INCOMING RESOURCES					
Donations and fundraising	(2)	31,011	---	**31,011**	**24,186**
Subscriptions / tax relief on Gift Aid		3,145	---	**3,145**	**5,367**
Rent Received		14,770	---	**14,770**	**19,520**
TOTAL INCOMING RESOURCES		48,926	---	**48,926**	**49,073**
RESOURCES EXPENDED					
Charitable expenditure:					
Management and administration		41,991	---	**41,991**	**32,489**
TOTAL RESOURCES EXPENDED	(3)	41,991	---	**41,991**	**32,489**
NET INCOMING RESOURCES FOR THE YEAR		6,935	--	**6,935**	**16,584**
Balance brought forward		293,006	--	**293,006**	**276,422**
Balance carried forward		299,941	--	**299,941**	**293,006**

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derived from continuing activities.

Company No.: 7745606

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Balance Sheet
as at 31st August 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed Assets					
Tangible Assets	(4)		332,636		316,876
Current Assets					
Debtors/Prepayments	(10)	2,777		8,067	
Cash at Bank and in Hand		15,025		23,728	
		17,802		31,795	
Creditors: amounts due within one year	(8)	(1,027)		(1,877)	
Net current liabilities			16,775		29,918
			349,411		346,794
Creditors: amounts due after one year	(9)		(49,470)		(53,788)
Net Assets			**299,941**		**293,006**
Financed by					
Add: Surplus Income over Expenses			6,935		16,584
Accumulated Funds B/fwd			293,006		276,422
Total Funds			**299,941**		**293,006**

For the year ended 31st August 2024 the charitable company was entitled to exemption under section 477 of the Companies Act 2006.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These Financial Statements were approved by the Directors/Trustees on 24/05/25 and were signed by:

Kanwal

.....

Mr Kanwalpreet Singh Chanana
(Director/Trustee)

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Notes to the Financial Statements
For the year ended 31st August 2024

(1) ACCOUNTING POLICIES

Basis of Accounts

The financial statements have been prepared in accordance with Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102), the Charities Act 2011 and applicable regulations.

Incoming Resources

Incoming resources are recognised in the statement of financial activities when entitlement has passed to the charity and the amounts are certain and measurable. Any incoming resources received that relate exclusively to future periods are deferred on the Balance Sheet.

Resources Expended

Expenditure is recognised in the statement of financial activities when a liability is incurred or increased without a commensurate increase in recognised assets or a reduction in liabilities.

Allocation of Costs

Direct Activity Costs comprise those costs that contribute directly to an activity and are allocated to the relevant activity.

Support Costs comprise those costs that are necessary to deliver an activity but in themselves do not produce or deliver an activity.

Governance Costs are those costs incurred to meet statutory and constitutional requirements.

Funds

(a) Unrestricted funds, which are credited to the Income and Expenditure accounts are normally expendable at the discretion of the management.
(b) Restricted funds, which are for specific purposes declared by the donors, are credited to the Income and Expenditure account when received and debited to the same account when paid.
(c) Designated funds represent funds set aside by the Management Committee for specific purposes.

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Notes to the Financial Statements (continued)
For the year ended 31st August 2024

ACCOUNTING POLICIES (continued)

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Management Costs

Management costs include the governance costs of the charity, these being the costs of the preparation and audit of the statutory accounts (including independent examination), the costs of trustee's meetings and the costs of any legal advice to trustees on governance or constitutional matters.

Depreciation

The rates of depreciation used to write off the cost of tangible fixed assets over their expected useful lives are:

Building Improvements	2% per annum of costs
Fixture & Fittings and Equipment	25% per annum of costs

No depreciation has been allowed on Buildings in the year 2024. Building Improvements are depreciated at the rate of 2% per annum.

(2) DONATIONS

	Unrestricted Funds	Restricted Funds	2024 Total Funds
	£	£	£
Donations	**31,011**	-	**31,011**

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2024

(3) TOTAL RESOURCES EXPENDED

	Basis of Allocation	Unrestricted Funds	2024 Total	2023 Total
Costs directly allocated to activities		£	£	£
Accountancy fees	Direct	1,025	1,025	950
Postage/Telephone/Advertising	Direct	1,263	1,263	138
Functions & Donations	Direct	10,985	10,985	8,121
Professional Fees	Direct	0	0	540
Support Costs allocated to activities				
Premises	Floor Area	12,529	12,529	11,771
Insurance	Usage	800	800	777
Motor/Travel	Usage	2,710	2,710	1,699
Kitchen Expenses	Usage	4,285	4,285	2,975
Repairs & Renewals	Usage	2,602	2,602	756
Mortgage Interest	Transactions	4,211	4,211	3,578
Depreciation	Usage	1,581	1,581	1,184
Total resources expended		**41,991**	**41,991**	**32,489**

Net Incoming Resources for the year
This is stated after charging:

	2024	2023
	£	£
Accountants' remuneration	1,025	950
Depreciation	1,581	1,581

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2024

(4) TANGIBLE FIXED ASSETS

	Land & Buildings £	Improvements £	Equipment	Total £
COST	281,485	41,552	6,304	329,341
Additions	-	16,520	820	17340
At 31st August 2024	281,485	58,072	7,124	346,681
B/fwd	-	7630	4,834	12,464
Charge for the year	-	1,009	572	1,581
At 31st August 2024	-	8,639	5,406	14,045
NET BOOK VALUE				
At 31st August 2024	281,485	49433	1,718	332,636

N.B.
Buildings for the charity are valued at cost as they are treated as charitable assets and not investment asset.

(5) STAFF NUMBERS AND COSTS

	2024	2023
The charity had employees	0	0
	0	0

(6) TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No trustee or other person related to the charity received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year.

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2024

(7) TAXATION

As a charity, Cambridge Sikh Society Ltd is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s.256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

(8) CREDITORS : Amounts falling due within one year

	2024	2023
	£	£
Accruals	1,027	1,877
	1,027	1,877

(9) CREDITORS : Amounts falling due after one year

Loan	49,470	53,788
	49,470	**53,788**

A security is held over the mortgage by way of a charge over the freehold land and buildings.

(10) DEBTORS AND PREPAYMENTS

	31/08/2024	31/08/2023
	£	£
Debtors - Gift Aid reclaim	2,777	8,067
	2,777	8,067

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2024

(11) ANALYSIS OF NET ASSETS BETWEEN FUNDS

			2024	2023
	General Funds £	Restricted Funds £	Total Funds £	Total Funds £
Tangible fixed assets	332,636	-	332,636	316,876
Debtors	2,777	-	2,777	8,067
Cash at Bank/Hand	15,025	-	15,025	23,728
Long-term Liabilities	(49,470)	-	(49,470)	(53,788)
Current Liabilities	(1,027)	-	(1,027)	(1,877)
Net assets at 31st August 2024	299,941	-	299,941	293,006

(12) COMPANY LIMITED BY GUARANTEE

The Cambridge Sikh Society Ltd is a company limited by guarantee and does not have a share capital under the provisions of section 30 of the Companies Act 2006. Financial statements are required to be filed annually with the Registrar of Companies.

CAMBRIDGE SIKH SOCIETY LIMITED

England & Wales - Charity number 1144781

Accounts

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS
For the year ended 31st August 2023

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A2 29/05/2024 #109
COMPANIES HOUSE

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Financial Statements
for the year ended 31st August 2023

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Notes/Schedules to the Accounts	9 to 14

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The Board of Trustees	Mr. Ishmeet Singh Arora Mr. Padamjeet Singh Aulakh * Mr. Kanwalpreet Singh Chanana Mr. Surinder Singh Saini Mr. Harjit Singh Dr. Jagjit Singh Srai * Appointed on 10/9/2023
Registered Office	The Grove Arbury Court Cambridge Cambridgeshire CB4 2JQ
Accountants/ Independent Examiner	Hallbrookes (Accountancy) Ltd. Accountancy & Business Advisers 14 Elstow Road Bedford MK42 9LA
Bankers	Lloyds TSB Town Square, Stevenage PO Box 1000 BX1 1LT
Solicitors	NBM Massucco Shelbourne Solicitors Lincoln House The Paddocks 347 Cherry Hinton Road Cambridge Cambridgeshire CB1 8DH

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT
For the year ended 31st August 2023

Structure, Governance and Management

The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of the charity for the year ended 31st August 2023.

Constitution

Cambridge Sikh Society Ltd is constituted under the Memorandum and Articles of Association dated 18th August 2011 (amended on 14th November 2011) and is a registered charity No. 1144781. Cambridge Sikh Society Ltd is an incorporated charity and the company registration number is 7745606.

Trustees Selection Methods

Appointed or elected by The Gurdwara's Sadh Sangat (people who have faith in Sikhism).

Charitable Objectives and Activities

The objects of the Gurdwara shall be to advance the Sikh religion among the residents of Cambridge and the neighbourhood by providing and furnishing a place of worship and to advance education and relieve poverty among the Sikh community.

1. To hold regular Diwan (congregations) and celebrate Gurpurbs.
2. To conduct ceremonies in accordance with accepted Sikh religion rites.
3. To organize educational activities for the benefit of the Sikh Community.
4. To maintain the Gurdwara.
5. To do all such other things as are necessary for the attainment of the said objectives.

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT (continued)
For the year ended 31st August 2023

Achievements and Performance (up to 31/08/2023)

1. For many years the Cambridge Sikh Society Limited (a non-incorporated charity) held Sikh prayers in a hired hall but from June 2012 a permanent site was purchased in Arbury Court, Cambridge, CB4 2JQ and renovated as a "Gurdwara" with a formal opening ceremony held on 20/01/2013 at this new site. Full improvements/renovation costs are reflected in this report/accounts.

2. To further improve religious education in the Sikh faith, learned voluntary participants from within the congregation perform prayer services, Keertan and Katha on the teachings of Siri Guru Granth Sahib Ji, including tuition on Gurmukhi language and expert instruction in Keertan musical instruments. Religious ceremonies are performed daily, with main congregational services held once a week on Sunday, with major festival celebrations (e.g. Vaisakhi, Bandi-Chor Divas, Gurpurabs) marked on the day.

3. Giannis, Katha Vachiks, Dhadi Jathas etc. are called to enhance religious ceremonies. In addition, speakers from the wider Sikh community are invited to provide insights on Sikhism and perform Keertan during major events in the Sikh calendar, with events captured on national Sikh media channels.

4. The free community kitchen Langar, which has had food safety and hygiene audits in January 2019 and May 2023 resulting in a 5 (highest possible) hygiene score, continues to operate on a volunteer basis. Langar activities have now extended to 'in the community' food provision to the homeless in the City, in cooperation with local Universities' Sikh students societies.

5. We continue to provide free-of-charge classes to local schools, educational institutions and inter-faith groups on the basics of Sikhism. This activity has now seen some two thousand local children visit the Gurdwara over recent years. The Gurdwara also participates in local inter-faith community and education (SACRE) forums providing a source of support as well as knowledge regarding the Sikh faith. Chaplaincy support links now established with local universities, schools, hospitals, prisons and airport.

6. Ongoing site improvement continues to benefit from volunteer efforts. This year has seen full modernisation of fire safety equipment (new panel, emergency lighting, fire doors, signage), upgrading of gas supply and air ventilation and cloakrooms. These have enabled positive Fire Safety Assessments and Audits. Small grant applications have been made including successful match-funding grant from Cisco in 2022. Refurbishments, in the residential areas are now ongoing, activity and costs will fall in the next reporting period.

7. Premises are routinely audited for Fire-safety and Gas-safety. In 2021, following a comprehensive audit of electrical installations, certification was completed in October 2021. This also involved installation of a complete set of new fuse boxes to the latest regulatory standards, new light-switch panels, and additional sockets.

Charity's Policy on Reserves

The Charity's current reserves policy is to maintain sufficient cash flow for known commitments, be they for religious services, site operating costs, site maintenance and upgrades. Increasing Sangat congregation numbers and donations has allowed the Trustees to expand services throughout the year. More substantial fund-raising campaigns to support the next stage of development of the building are being planned.

Financial Review

The main source of funds are the donations from the Sadh Sangat and remains positive and responsive. We thank the Sikh community for their continued financial support allowing the progressive reduction of outstanding loans, substantially ahead of lender requirements. Overall income to the Gurdwara now exceeds pre-pandemic levels and has allowed the trustees to expand religious events and services, upgrade facilities and further reduce outstanding loans.

Investments

The trustees' investment powers are governed by the Memorandum and Articles of Association.

Future Plan

The Gurdwara building has been operational from 20/01/2013 and the forward development of more extensive community activities and facilities is under discussion with the Sangat (congregation). Previous successful grant applications for site improvements were completed in 2021, made possible by an associated fund-raising campaign undertaken by the Gurdwara and Cambridge University Sikh students. Further small-grant applications have been made including a successful Cisco match-funding programme. Improvements to internal facilities, including electrical works (completed 2023), enhanced lighting (completed 2024), gas supply and air-circulation upgrading (completed 2024), enhanced fire protection (completed 2024) and refurbishment of residence areas (completed in 2024). Future building developments are now being considered based on a positive financial position.

Risks

The Board examines the major risks that the charity faces each year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact they may have on the charity in the future. In 2023, a second Food Safety and Hygiene Audit retuned another top 5* rating score. In 2024, a successful Fire Safety Audit was completed, supported by fire safety assessments and updated strategy. Further, a review of the residential areas by the local City Environmental team, has led to upgrading of lighting, fire doors and installation of wired alarms for each residential room. The Trustees will continue to invest in building improvements by fund-raising and grant application, to enhance services and comply with relevant legislation.

Results

The results for the year, the financial position of the company and the transfer of funds are shown in the annexed accounts.

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT (continued)
For the year ended 31st August 2023

Statement of Trustees/Directors Responsibilities

The trustees are required by law to prepare accounts for each financial year, which give a true and fair view of the financial activities of the charity and its financial position at the end of that year. In preparing those accounts the trustees are required to:

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

The trustees are responsible for keeping accounting records, which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accountants/Independent Examiner

Messrs. Hallbrookes (Accountancy) Ltd. are willing to continue in office as Accountants for the ensuing year 2023/24.

This report was approved by the trustees on 23/05/24 and signed on their behalf.

Kanwal

.....

Name: Mr Kanwalpreet Singh Chanana
(Director/Trustee)

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Independent Examiners' Report to the Directors of Cambridge Sikh Society Ltd

I report to the charity trustees on my examination of the accounts of Cambridge Sikh Society Limited for the year ended 31st August 2023, which are set out on pages 7 to 14.

Responsibilities and Basis of Report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having been satisfied that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under s. 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under s. 145 (5) (b) of the 2011 Act.

Independent Examiners' Statement

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:

- Accounting records were not kept in respect of the company as required by s.386 of the 2006 Act;
- The accounts do not accord with those accounting records - the accounts do not comply with the accounting requirements of s.396 of the 2006 Act 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; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attentions should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

Harvinder Kaur Josan BA (Hons) FCCA
Hallbrookes (Accountancy) Limited
Accountancy and Business Advisers
14 Elstow Road, Bedford, MK42 9LA
Email: services@hallbrookes.com

Date: 23/5/2024

Company No.: 7745606

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Statement of Financial Activities
for the year ended 31st August 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOMING RESOURCES					
Donations and fundraising	(2)	24,186	---	**24,186**	**26,842**
Subscriptions / tax relief on Gift Aid		5,367	---	**5,367**	**3,902**
Rent Received		19,520	---	**19,520**	**13,535**
TOTAL INCOMING RESOURCES		49,073	---	**49,073**	**44,279**
RESOURCES EXPENDED					
Charitable expenditure:					
Management and administration		32,489	---	**32,489**	**25,069**
TOTAL RESOURCES EXPENDED	(3)	32,489	---	**32,489**	**25,069**
NET INCOMING RESOURCES FOR THE YEAR		16,584	--	**16,584**	**19,210**
Balance brought forward		276,422	--	**276,422**	**257,212**
Balance carried forward		293,006	--	**293,006**	**276,422**

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derived from continuing activities.

Company No.: 7745606

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Balance Sheet
as at 31st August 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed Assets					
Tangible Assets	(4)		316,876		317,247
Current Assets					
Debtors/Prepayments	(10)	8,067		2,700	
Cash at Bank and in Hand		23,728		17,434	
		31,795		20,134	
Creditors: amounts due within one year	(8)	(1,877)		(2,715)	
Net current liabilities			29,918		17,419
			346,794		334,666
Creditors: amounts due after one year	(9)		(53,788)		(58,244)
Net Assets			**293,006**		**276,422**
Financed by					
Add: Surplus Income over Expenses			16,584		19,210
Accumulated Funds B/fwd			276,422		257,212
Total Funds			**293,006**		**276,422**

For the year ended 31st August 2023 the charitable company was entitled to exemption under section 477 of the Companies Act 2006.

Directors' responsibilities:

- ☐ The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

- ☐ The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These Financial Statements were approved by the Directors/Trustees on 23/05/24 and were signed by:

Kanwal

.....

Name: Mr Kanwalpreet Singh Chanana
(Director/Trustee)

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Notes to the Financial Statements
For the year ended 31st August 2023

(1) ACCOUNTING POLICIES

Basis of Accounts

The financial statements have been prepared in accordance with Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102), the Charities Act 2011 and applicable regulations.

Incoming Resources

Incoming resources are recognised in the statement of financial activities when entitlement has passed to the charity and the amounts are certain and measurable. Any incoming resources received that relate exclusively to future periods are deferred on the Balance Sheet.

Resources Expended

Expenditure is recognised in the statement of financial activities when a liability is incurred or increased without a commensurate increase in recognised assets or a reduction in liabilities.

Allocation of Costs

Direct Activity Costs comprise those costs that contribute directly to an activity and are allocated to the relevant activity.

Support Costs comprise those costs that are necessary to deliver an activity but in themselves do not produce or deliver an activity.

Governance Costs are those costs incurred to meet statutory and constitutional requirements.

Funds

(a) Unrestricted funds, which are credited to the Income and Expenditure accounts are normally expendable at the discretion of the management.
(b) Restricted funds, which are for specific purposes declared by the donors, are credited to the Income and Expenditure account when received and debited to the same account when paid.
(c) Designated funds represent funds set aside by the Management Committee for specific purposes.

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Notes to the Financial Statements (continued)
For the year ended 31st August 2023

ACCOUNTING POLICIES (continued)

Liability Recognition

Liabilities are recognized as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Management Costs

Management costs include the governance costs of the charity, these being the costs of the preparation and audit of the statutory accounts (including independent examination), the costs of trustee's meetings and the costs of any legal advice to trustees on governance or constitutional matters.

Depreciation

The rates of depreciation used to write off the cost of tangible fixed assets over their expected useful lives are:

Building Improvements	2% per annum of costs
Fixture & Fittings and Equipment	25% per annum of costs

No depreciation has been allowed on Buildings in the year 2023. The trustees decided in the current year that Building Improvements should be depreciated at the rate of 2% per annum, and this has resulted in an adjustment to the charity's reserves.

(2) DONATIONS

	Unrestricted Funds	Restricted Funds	2023 Total Funds
	£	£	£
Donations	24,186		24,186

Company No.: 7745606

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2023

(3) TOTAL RESOURCES EXPENDED

	Basis of Allocation	Governance	2023 Total	2022 Total
Costs directly allocated to activities		£	£	£
Accountancy fees	Direct	950	950	900
Postage/Telephone/Advertising	Direct	138	138	278
Functions & Donations	Direct	8121	8121	4,489
Professional Fees	Direct	540	540	0
Support Costs allocated to activities				
Premises	Floor Area	11,771	11,771	9,619
Insurance	Usage	777	777	593
Motor/Travel	Usage	1,699	1699	884
Kitchen Expenses	Usage	2,975	2,975	1,213
Repairs & Renewals	Usage	756	756	3,968
Mortgage Interest	Transactions	3,578	3,578	2,035
Depreciation	Usage	1,184	1,184	1,090
Total resources expended		**32,489**	**32,489**	**25,069**

Net Incoming Resources for the year
This is stated after charging:

	2023	2022
	£	£
Accountants' remuneration	950	900
Depreciation	1,184	1,090

Company No.: 7745606

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2023

(4) TANGIBLE FIXED ASSETS

	Land & Buildings £	Improvements £	Equipment	Total £
COST	281,485	41,552	5,490	328,527
Additions	-	-	813	813
At 31st August 2023	281,485	41,552	6,303	329,340
B/fwd	-	6,938	4,342	11,280
Charge for the year	-	692	492	1,184
At 31st August 2023	-	7,630	4,834	12,464
NET BOOK VALUE				
At 31st August 2023	281,485	33,922	1,469	316,876

N.B.
Buildings for the charity are valued at cost as they are treated as charitable assets and not investment asset.

(5) STAFF NUMBERS AND COSTS

	2023	2022
The charity had employees	0	0
	0	0

(6) TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No trustee or other person related to the charity received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year.

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2023

(7) TAXATION

As a charity, Cambridge Sikh Society Ltd is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s.256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

(8) CREDITORS : Amounts falling due within one year

	2023	2022
	£	£
Accruals	1,877	2,715
	1.877	2,715

(9) CREDITORS : Amounts falling due after one year

Loan	53,788	58,244
	53,788	**58,244**

A security is held over the mortgage by way of a charge over the freehold land and buildings.

(10) DEBTORS AND PREPAYMENTS

	31/08/2023	31/08/2022
	£	£
Debtors - Gift Aid reclaim	8,067	2,700
Prepayments	0	0
	8,067	2,700

Company No.: 7745606

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2023

(11) ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Tangible fixed assets	316,876	-	316,876	317,247
Debtors	8,067	-	8,067	2,700
Cash at Bank/Hand	23,728	-	23,728	17,434
Long-term Liabilities	(53,788)	-	(53,788)	(58,244)
Current Liabilities	(1,877)	-	(1,877)	(2,715)
Net assets at 31st August 2023	293,006	-	293,006	276,422

(12) COMPANY LIMITED BY GUARANTEE

The Cambridge Sikh Society Ltd is a company limited by guarantee and does not have a share capital under the provisions of section 30 of the Companies Act 2006. Financial statements are required to be filed annually with the Registrar of Companies.

CAMBRIDGE SIKH SOCIETY LIMITED

England & Wales - Charity number 1144781

Accounts

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS
For the year ended 31st August 2022

WEDNESDAY
AC3PRV2A
A16 17/05/2023 #217
COMPANIES HOUSE

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Financial Statements
for the year ended 31st August 2022

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Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The Board of Trustees	Mr. Ishmeet Singh Arora * Mr. Padamjeet Singh Aulakh ** Mr. Kanwalpreet Singh Chanana Mr. Surinder Singh Saini Mr. Harjit Singh Dr. Jagjit Singh Srai * appointed on 31/7/2022 ** retired on 31/7/2022
Registered Office	The Grove Arbury Court Cambridge Cambridgeshire CB4 2JQ
Accountants/ Independent Examiner	Hallbrookes (Accountancy) Ltd. Accountancy & Business Advisers 14 Elstow Road Bedford MK42 9LA
Bankers	Lloyds TSB Town Square, Stevenage PO Box 1000 BX1 1LT
Solicitors	NBM Massucco Shelbourne Solicitors Lincoln House The Paddocks 347 Cherry Hinton Road Cambridge Cambridgeshire CB1 8DH

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT
For the year ended 31st August 2022

Structure, Governance and Management

The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of the charity for the year ended 31st August 2022.

Constitution

Cambridge Sikh Society Ltd is constituted under the Memorandum and Articles of Association dated 18th August 2011 (amended on 14th November 2011) and is a registered charity No. 1144781. Cambridge Sikh Society Ltd is an incorporated charity and the company registration number is 7745606.

Trustees Selection Methods

Appointed or elected by The Gurdwara's Sadh Sangat (people who have faith in Sikhism).

Charitable Objectives and Activities

The objects of the Gurdwara shall be to advance the Sikh religion among the residents of Cambridge and the neighbourhood by providing and furnishing a place of worship and to advance education and relieve poverty among the Sikh community.

1. To hold regular Diwan (congregations) and celebrate Gurpurbs.
2. To conduct ceremonies in accordance with accepted Sikh religion rites.
3. To organize educational activities for the benefit of the Sikh Community.
4. To maintain the Gurdwara.
5. To do all such other things as are necessary for the attainment of the said objectives.

CAMBRIDGE SIKH SOCIETY LTD (COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT (continued) For the year ended 31st August 2022

Achievements and Performance (up to 31/08/2022)

1. For many years the Cambridge Sikh Society Limited (a non-incorporated charity) held Sikh prayers in a hired hall but from June 2012 a permanent site was purchased in Arbury Court, Cambridge, CB4 2JQ and renovated as a "Gurdwara" with a formal opening ceremony held on 20/01/2013 at this new site. Full improvements/renovation costs are reflected in this report/accounts.

2. To further improve religious education in the Sikh faith, learned voluntary participants from within the congregation perform prayer services, Keertan and Katha on the teachings of Siri Guru Granth Sahib Ji, including (reintroduction post-Covid) tuition on Gurmukhi language and expert instruction in Keertan musical instruments. Religious ceremonies are performed daily, with main congregational services held once a week on Sunday, with major festival celebrations (e.g. Vaisakhi, Bandi-Chor Divas, Gurpurabs) marked on the day.

3. Giannis, Katha Vachiks, Dhadi Jathas etc. are called to enhance religious ceremonies. In addition, speakers from the wider Sikh community are invited to provide insights on Sikhism and perform Keertan during major events in the Sikh calendar, with events captured on national Sikh media channels.

4. The free community kitchen Langar, which undertook a food safety and hygiene audit in January 2019 resulting in a 5 (highest possible) hygiene score, continues to operate on a volunteer basis. Langar activities have now extended to 'in the community' food provision to the homeless in the City, in cooperation with local Universities' Sikh students societies.

5. We continue to provide free-of-charge classes to local schools, educational institutions and inter-faith groups on the basics of Sikhism. This activity has now seen some two thousand local children visit the Gurdwara over recent years. The Gurdwara also participates in local inter-faith community and education (SACRE) forums providing a source of support as well as knowledge regarding the Sikh faith. Chaplaincy support links now established with local universities, schools, hospitals, prisons and airport.

6. Ongoing site improvement continues to benefit from significant volunteer effort and has this year seen renovation and painting of external areas. Following a successful grant application for £25k, supplemented by student-led funding of £5k for site security enhancements, implemented in 2021, additional small grant applications have been made. A successful match-funding grant from Cisco was secured in early 2022.

7. Premises are routinely audited for Fire-safety and Gas-safety. In 2021, following a comprehensive audit of electrical installations, certification was completed in October 2021. This also involved installation of a complete set of new fuse boxes to the latest regulatory standards, new light-switch panels, and additional sockets.

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT (continued)
For the year ended 31st August 2022

Charity's Policy on Reserves

The Charity's current reserves policy is to maintain sufficient cash flow for known commitments, be they for religious services, site operating costs, site maintenance and upgrades. Despite the unprecedented Lockdown restrictions faced in 2020 (and subsequently), and the consequent reduction in Sangat congregation visitor numbers, the Trustees have continued to invest in Sunday services throughout the year and used fund-raising campaigns to support additional investments in building improvements.

Financial Review

The main source of funds are the donations from the Sadh Sangat and remains positive and responsive. We thank the Sikh community for their continued financial support that has allowed the progressive reduction of outstanding loans, substantially ahead of lender requirements. Overall income to the Gurdwara now exceeds pre-pandemic levels and has allowed the trustees to expand religious events and services, upgrade facilities and further reduce outstanding loans.

Investments

The trustees' investment powers are governed by the Memorandum and Articles of Association.

Future Plan

The Gurdwara building has been operational from 20/01/2013 and the forward development of more extensive community activities and facilities is under discussion with the Sangat (congregation). Previous successful grant applications for site improvements were completed in 2021, made possible by an associated fund-raising campaign undertaken by the Gurdwara and Cambridge University Sikh students. Further small-grant applications have been made including a successful Cisco match-funding programme. Improvements to internal facilities, including electrical works (completed) and residence areas (building approvals secured) are ongoing. Future building developments are now being considered based on a positive financial position, with income now exceeding pre-pandemic levels.

Risks

The Board examines the major risks that the charity faces each year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact they may have on the charity in the future. This has been critical in this second year of COVID-19 disruption where we have maintained religious services to the maximum level possible, whilst also investing in building improvements by fund-raising and grant application, enabling reserves to be maintained at normal levels.

Results

The results for the year, the financial position of the company and the transfer of funds are shown in the annexed accounts.

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT (continued)
For the year ended 31st August 2022

Statement of Trustees/Directors Responsibilities

The trustees are required by law to prepare accounts for each financial year, which give a true and fair view of the financial activities of the charity and its financial position at the end of that year. In preparing those accounts the trustees are required to:

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

The trustees are responsible for keeping accounting records, which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accountants/Independent Examiner

Messrs. Hallbrookes (Accountancy) Ltd. are willing to continue in office as Accountants for the ensuing year 2022/2023.

This report was approved by the trustees on 14/5/23 and signed on their behalf.

.....

Name: Dr Jagjit Singh Srai
(Director/Trustee)

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Independent Examiners' Report to the Directors of Cambridge Sikh Society Ltd

I report to the charity trustees on my examination of the accounts of Cambridge Sikh Society Limited for the year ended 31st August 2022, which are set out on pages 7 to 14.

Responsibilities and Basis of Report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having been satisfied that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under s. 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under s. 145 (5) (b) of the 2011 Act.

Independent Examiners' Statement

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:

- Accounting records were not kept in respect of the company as required by s.386 of the 2006 Act;
- The accounts do not accord with those accounting records - the accounts do not comply with the accounting requirements of s.396 of the 2006 Act 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; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attentions should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

(Fomon Singh FFA, FIPA, FAIA, MAAT)
Hallbrookes (Accountancy) Limited
Accountancy and Business Advisers
14 Elstow Road, Bedford, MK42 9LA

Date: 14/05/2023

Company No.: 7745606

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Statement of Financial Activities
for the year ended 31st August 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
INCOMING RESOURCES					
Donations and fundraising	(2)	26,842	---	**26,842**	**16,940**
Subscriptions / tax relief on Gift Aid		3,902	---	**3,902**	**2,585**
Rent Received		13,535	---	**13,535**	**8,099**
TOTAL INCOMING RESOURCES		44,279	---	**44,279**	**27,624**
RESOURCES EXPENDED					
Charitable expenditure:					
Management and administration		25,069	---	**25,069**	**23,825**
TOTAL RESOURCES EXPENDED	(3)	25,069	---	**25,069**	**23,825**
NET INCOMING RESOURCES FOR THE YEAR		19,210	--	**19,210**	**3,799**
Balance brought forward		257,212	--	**257,212**	**253,413**
Balance carried forward		276,422	--	**276,422**	**257,212**

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derived from continuing activities.

Company No.: 7745606

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Balance Sheet
as at 31st August 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed Assets					
Tangible Assets	(4)		317,247		317,807
Current Assets					
Debtors/Prepayments	(10)	2,700		2,585	
Cash at Bank and in Hand		17,434		3,929	
		20,134		6,514	
Creditors: amounts due within one year	(8)	(2,715)		(3,918)	
Net current liabilities			17,419		2,596
			334,666		320,403
Creditors: amounts due after one year	(9)		(58,244)		(63,191)
Net Assets			**276,422**		**257,212**
Financed by					
Add: Surplus Income over Expenses			19,210		3,799
Accumulated Funds B/fwd			257,212		253,413
Total Funds			**276,422**		**257,212**

For the year ended 31st August 2022 the charitable company was entitled to exemption under section 477 of the Companies Act 2006.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These Financial Statements were approved by the Directors/Trustees on 14/05/23 and were signed by:

DR JAGJIT SINGH SRAI

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Notes to the Financial Statements
For the year ended 31st August 2022

(1) ACCOUNTING POLICIES

Basis of Accounts
The financial statements have been prepared in accordance with Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102), the Charities Act 2011 and applicable regulations.

Incoming Resources
Incoming resources are recognised in the statement of financial activities when entitlement has passed to the charity and the amounts are certain and measurable. Any incoming resources received that relate exclusively to future periods are deferred on the Balance Sheet.

Resources Expended
Expenditure is recognised in the statement of financial activities when a liability is incurred or increased without a commensurate increase in recognised assets or a reduction in liabilities.

Allocation of Costs
Direct Activity Costs comprise those costs that contribute directly to an activity and are allocated to the relevant activity.

Support Costs comprise those costs that are necessary to deliver an activity but in themselves do not produce or deliver an activity.

Governance Costs are those costs incurred to meet statutory and constitutional requirements.

Funds

(a) Unrestricted funds, which are credited to the Income and Expenditure accounts are normally expendable at the discretion of the management.
(b) Restricted funds, which are for specific purposes declared by the donors, are credited to the Income and Expenditure account when received and debited to the same account when paid.
(c) Designated funds represent funds set aside by the Management Committee for specific purposes.

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Notes to the Financial Statements (continued)
For the year ended 31st August 2022

ACCOUNTING POLICIES (continued)

Liability Recognition

Liabilities are recognized as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Management Costs

Management costs include the governance costs of the charity, these being the costs of the preparation and audit of the statutory accounts (including independent examination), the costs of trustee's meetings and the costs of any legal advice to trustees on governance or constitutional matters.

Depreciation

The rates of depreciation used to write off the cost of tangible fixed assets over their expected useful lives are:

Building Improvements	2% per annum of costs
Fixture & Fittings and Equipment	25% per annum of costs

No depreciation has been allowed on Buildings in the year 2022. The trustees decided in the current year that Building Improvements should be depreciated at the rate of 2% per annum, and this has resulted in an adjustment to the charity's reserves.

(2) DONATIONS

	Unrestricted Funds	Restricted Funds	2022 Total Funds
	£	£	£
Donations	26,842	-	26,842

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2022

(3) TOTAL RESOURCES EXPENDED

	Basis of Allocation	Governance	2022 Total	2021 Total
Costs directly allocated to activities		£	£	£
Accountancy fees	Direct	900	900	850
Postage/Telephone/Advertising	Direct	278	278	148
Functions & Donations	Direct	4,489	4,489	3,166
Wages	Direct	0	0	0
Support Costs allocated to activities				
Premises	Floor Area	9,619	9,619	8,788
Insurance	Usage	593	593	554
Motor/Travel	Usage	884	884	400
Kitchen Expenses	Usage	1,213	1,213	1,648
Repairs & Renewals	Usage	3,968	3,968	4,773
Sundries	Usage	0	0	527
Mortgage Interest	Transactions	2,035	2,035	1,917
Depreciation	Usage	1,090	1,090	1,054
Total resources expended		**25,069**	**25,069**	**23,825**

Net Incoming Resources for the year
This is stated after charging:

	2022	2021
	£	£
Accountants' remuneration	900	850
Depreciation	1,090	1,054

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2022

(4) TANGIBLE FIXED ASSETS

	Land & Buildings £	Improvements £	Equipment	Total £
COST	281,485	41,552	4,960	327,997
Additions	-	-	530	530
At 31st August 2022	281,485	41,552	5,490	328,527
B/fwd	-	6,232	3,958	10,190
Charge for the year	-	706	384	1,090
At 31st August 2022	-	6,938	4,342	11,280
NET BOOK VALUE				
At 31st August 2022	281,485	34,614	1,148	317,247

N.B.
Buildings for the charity are valued at cost as they are treated as charitable assets and not investment asset.

(5) STAFF NUMBERS AND COSTS

	2022	2021
The charity had employees	0	0
	0	0

(6) TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No trustee or other person related to the charity received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year.

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2022

(7) TAXATION

As a charity, Cambridge Sikh Society Ltd is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s.256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

(8) CREDITORS : Amounts falling due within one year

	2022	2021
	£	£
Accruals	2,715	3,918
	2,715	3,918

(9) CREDITORS : Amounts falling due after one year

Loan	58,244	63,191
	58,244	63,191

A security is held over the mortgage by way of a charge over the freehold land and buildings.

(10) DEBTORS AND PREPAYMENTS

	31/08/2022	31/08/2021
	£	£
Debtors - Gift Aid reclaim	2,700	2,535
Prepayments	0	50
	2,700	2,585

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2022

(11) ANALYSIS OF NET ASSETS BETWEEN FUNDS

			2022	2021
	General Funds £	Restricted Funds £	Total Funds £	Total Funds £
Tangible fixed assets	317,247	-	317,247	317,807
Debtors	2,700	-	2,700	2,585
Cash at Bank/Hand	17,434	-	17,434	3,929
Long-term Liabilities	(58,244)	-	(58,244)	(63,191)
Current Liabilities	(2,715)	-	(2,715)	(3,918)
Net assets at 31st August 2022	276,422	-	276,422	257,212

(12) COMPANY LIMITED BY GUARANTEE

The Cambridge Sikh Society Ltd is a company limited by guarantee and does not have a share capital under the provisions of section 30 of the Companies Act 2006. Financial statements are required to be filed annually with the Registrar of Companies.

CAMBRIDGE SIKH SOCIETY LIMITED

England & Wales - Charity number 1144781

Accounts

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS
For the year ended 31st August 2021

THURSDAY
AB4TZBZL
A18 26/05/2022 #215
COMPANIES HOUSE

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Financial Statements
for the year ended 31st August 2021

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Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The Board of Trustees	Mr. Padamjeet Singh Aulakh Mr. Kanwalpreet Singh Chanana Prof. Karamjit Singh Gill * Mr. Surinder Singh Saini Mr. Harjit Singh Dr. Jagjit Singh Srai * retired from post on 24/10/2021
Registered Office	The Grove Arbury Court Cambridge Cambridgeshire CB4 2JQ
Accountants/ Independent Examiner	Hallbrookes (Accountancy) Ltd. Accountancy & Business Advisers 14 Elstow Road Bedford MK42 9LA
Bankers	Lloyds TSB Town Square, Stevenage PO Box 1000 BX1 1LT
Solicitors	NBM Massucco Shelbourne Solicitors Lincoln House The Paddocks 347 Cherry Hinton Road Cambridge Cambridgeshire CB1 8DH

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT
For the year ended 31st August 2021

Structure, Governance and Management

The trustees, who are also directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of the charity for the year ended 31st August 2021.

Constitution

Cambridge Sikh Society Ltd is constituted under the Memorandum and Articles of Association dated 18th August 2011 (amended on 14th November 2011) and is a registered charity No. 1144781. Cambridge Sikh Society Ltd is an incorporated charity and the company registration number is 7745606.

Trustees Selection Methods

Appointed or elected by The Gurdwara's Sadh Sangat (people who have faith in Sikhism).

Charitable Objectives and Activities

The objects of the Gurdwara shall be to advance the Sikh religion among the residents of Cambridge and the neighbourhood by providing and furnishing a place of worship and to advance education and relieve poverty among the Sikh community.

1. To hold regular Diwan (congregations) and celebrate Gurpurbs.
2. To conduct ceremonies in accordance with accepted Sikh religion rites.
3. To organize educational activities for the benefit of the Sikh Community.
4. To maintain the Gurdwara.
5. To do all such other things as are necessary for the attainment of the said objectives.

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT (continued)
For the year ended 31st August 2021

Achievements and Performance (up to 31/08/2021)

1. For many years the Cambridge Sikh Society (a non-incorporated charity) held Sikh prayers in a hired hall but from June 2012 a permanent site was purchased in Arbury Court, Cambridge, CB4 2JQ and renovated as a "Gurdwara" with a formal opening ceremony held on 20/01/2013 at this new site. Full improvements/renovations costs are reflected in this report/accounts.

2. To further improve religious education in the Sikh faith, learned voluntary participants from within the congregation perform prayer services, Keertan and Katha on the teachings of Siri Guru Granth Sahib Ji, including tuition on Gurmukhi language using curriculum based on sacred Gurbani texts and expert instruction in Keertan musical instruments.

3. Despite COVID-19 restrictions on public places introduced end March 2020, the Gurdwara has remained open for individual prayer, and wider Sangat attendance from July 2020, albeit with restricted services during lockdown periods.

4. Religious ceremonies are performed daily, with main congregational services held once a week on Sunday, albeit with pandemic-related restrictions on visitors during lockdown periods. Major festival celebrations have continued and were complemented by online events due to head-count restrictions at the Gurdwara.

5. Giannis, Katha Vachiks, Dhadi Jathas etc. are called to enhance religious ceremonies. In addition, speakers from the wider Sikh community are invited to provide insights on Sikhism and perform Keertan during major events in the Sikh calendar, with events captured on national Sikh media channels. No major gatherings were possible during periods of national lockdown.

6. The free community kitchen Langar, which undertook a food safety and hygiene audit in January 2019 that resulted in a 5 (highest possible) hygiene score, continues to operate on a volunteer basis. Langar activities have now extended to 'in the community' food provision to the homeless in the City, in cooperation with local Universities Sikh students societies. Langar activities during lockdown were restricted to those essential for religious services

7. We continue to provide free-of-charge classes to local schools, educational institutions and inter-faith groups on the basics of Sikhism. This activity has now seen some two thousand local children visit the Gurdwara over recent years.

8. The Gurdwara participates in local inter-faith community and education (SACRE) forums providing a source of support as well as knowledge regarding the Sikh faith.

9. Ongoing site improvement continue to benefit from significant volunteer effort and has this year seen renovation of residential and external areas. A successful grant application for £25k, enabling an 80% government contribution for enhanced external security, with new car-park gates, exterior lighting and other building security enhancements was completed in August 2021 A student-led fund raising campaign provided £5k of balancing funds, a vital component to secure grant funding and final installation.

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT (continued)
For the year ended 31st August 2021

Charity's Policy on Reserves

The Charity's current reserves policy is to maintain sufficient cash flow for known commitments, be they for religious services, site operating costs, site maintenance and upgrades. Despite the unprecedented Lockdown restrictions faced in 2020 (and subsequently), and the consequent reduction in Sangat congregation visitor numbers, the Trustees have continued to invest in Sunday services throughout the year and used fund raising campaigns to support additional investments in building improvements.

Financial Review

The main source of funds are the donations from the Sadh Sangat and remains positive and responsive. We thank the Sikh community for their continued financial support that has allowed the progressive reduction on outstanding loans, substantially ahead of lender requirements.

Investments

The trustees' investment powers are governed by the Memorandum and Articles of Association.

Future Plan

The Gurdwara building has been operational from 20/01/2013 and the forward development of more extensive community activities is under discussion with the Sangat (congregation). A successful grant application for external site access control and lighting, 80% grant-funded, has seen related works completed in August 2021. This has been made possible by an associated fund-raising campaign for the required 20% own-funds, undertaken by the Gurdwara and Cambridge University Sikh students.

Risks

The Board examines the major risks that the charity faces each year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact they may have on the charity in the future. This has been critical in this second year of COVID-19 disruption where we have maintained religious services to the maximum level possible, whilst also investing in building improvements by fund-raising and grant application, enabling reserves to be maintained at normal levels.

Results

The results for the year, the financial position of the company and the transfer of funds are shown in the annexed accounts.

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

TRUSTEES ANNUAL REPORT (continued)
For the year ended 31st August 2021

Statement of Trustees/Directors Responsibilities

The trustees are required by law to prepare accounts for each financial year, which give a true and fair view of the financial activities of the charity and its financial position at the end of that year. In preparing those accounts the trustees are required to:

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

The trustees are responsible for keeping accounting records, which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accountants/Independent Examiner

Messrs. Hallbrookes (Accountancy) Ltd. are willing to continue in office as Accountants for the ensuing year 2021/2022.

This report was approved by the trustees on 22/5/2022 and signed on their behalf.

.....

Name: Dr Jagjit Singh Srai
(Director/Trustee)

Company No.: 7745606

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Independent Examiners' Report to the Directors of Cambridge Sikh Society Ltd

I report to the charity trustees on my examination of the accounts of Cambridge Sikh Society Limited for the year ended 31st August 2021, which are set out on pages 7 to 14.

Responsibilities and Basis of Report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having been satisfied that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under s. 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under s. 145 (5) (b) of the 2011 Act.

Independent Examiners' Statement

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:

- Accounting records were not kept in respect of the company as required by s.386 of the 2006 Act;
- The accounts do not accord with those accounting records - the accounts do not comply with the accounting requirements of s.396 of the 2006 Act 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; or
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attentions should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
(Fomon Singh FFA, FAIA, MAAT)
Hallbrookes (Accountancy) Limited
Accountancy and Business Advisers
14 Elstow Road, Bedford, MK42 9LA

Date: 22/05/2022

Company No.: 7745606

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Statement of Financial Activities
for the year ended 31st August 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Restated Total Funds £
INCOMING RESOURCES					
Donations and fundraising	(2)	16,940	---	**16,940**	**11,717**
Subscriptions / tax relief on Gift Aid		2,585	---	**2,585**	**1,353**
Rent Received		8,099	---	**8,099**	**10,300**
TOTAL INCOMING RESOURCES		27,624	---	**27,624**	**23,370**
RESOURCES EXPENDED					
Charitable expenditure:					
Management and administration		23,825	---	**23,825**	**19,623**
TOTAL RESOURCES EXPENDED	(3)	23,825	---	**23,825**	**19,623**
NET INCOMING / (OUTGOING) RESOURCES FOR THE YEAR		3,799	--	**3,799**	**3,747**
Balance brought forward		253,413		**253,413**	**249,666**
Balance carried forward		257,212	---	**257,212**	**253,413**

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derived from continuing activities.

Company No.: 7745606

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Balance Sheet
as at 31st August 2021

	Notes	2021 £	2021 £	2020 restated £	2020 restated £
Fixed Assets					
Tangible Assets	(4)		317,807		315,061
Current Assets					
Debtors/Prepayments	(10)	2,585		2,690	
Cash at Bank/Hand		3,929		5,519	
		6,514		8,209	
Creditors: amounts due within one year	(8)	(3,918)		(1,776)	
Net current liabilities			2,596		6,433
			320,403		321,494
Creditors: amounts due after one year	(9)		(63,191)		(68,081)
Net Assets			**257,212**		**253,413**
Financed by					
Add: Surplus Income over Expenses			3,799		3,747
Accumulated Funds B/fwd			253,413		249,666
Total Funds			**257,212**		**253,413**

For the year ended 31st August 2021 the charitable company was entitled to exemption under section 477 of the Companies Act 2006.

Directors' responsibilities:

- ☐ The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- ☐ The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These Financial Statements were approved by the Director/Trustee on 22/5/2022 and were signed by:

.....

Name: Dr Jagjit Singh Srai
(Director/Trustee)

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Notes to the Financial Statements
For the year ended 31st August 2021

(1) ACCOUNTING POLICIES

Basis of Accounts

The financial statements have been prepared in accordance with Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102), the Charities Act 2011 and applicable regulations.

Incoming Resources

Incoming resources are recognised in the statement of financial activities when entitlement has passed to the charity and the amounts are certain and measurable. Any incoming resources received that relate exclusively to future periods are deferred on the Balance Sheet.

Resources Expended

Expenditure is recognised in the statement of financial activities when a liability is incurred or increased without a commensurate increase in recognised assets or a reduction in liabilities.

Allocation of Costs

Direct Activity Costs comprise those costs that contribute directly to an activity and are allocated to the relevant activity.

Support Costs comprise those costs that are necessary to deliver an activity but in themselves do not produce or deliver an activity.

Governance Costs are those costs incurred to meet statutory and constitutional requirements.

Funds

(a) Unrestricted funds, which are credited to the Income and Expenditure accounts are normally expendable at the discretion of the management.
(b) Restricted funds, which are for specific purposes declared by the donors, are credited to the Income and Expenditure account when received and debited to the same account when paid.
(c) Designated funds represent funds set aside by the Management Committee for specific purposes.

CAMBRIDGE SIKH SOCIETY LTD
(COMPANY LIMITED BY GUARANTEE)

Notes to the Financial Statements (continued)
For the year ended 31st August 2021

ACCOUNTING POLICIES (continued)

Liability Recognition

Liabilities are recognized as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Management Costs

Management costs include the governance costs of the charity, these being the costs of the preparation and audit of the statutory accounts, the costs of trustee's meetings and the costs of any legal advice to trustees on governance or constitutional matters.

Depreciation

No depreciation has been allowed on Buildings in the year 2021. The trustees decided in the current year that Building Improvements should be depreciated at the rate of 2% per annum, and this change in estimation has been backdated accordingly. The impact of this change is a reduction in the charity's reserves at 31 August 2020 of £5,511 and an increase in depreciation charged against income in the year to 31 August 2021 of £721. The rates of depreciation used to write off the cost of tangible fixed assets over their expected useful lives are:

Building Improvements	2% per annum of costs
Fixture & Fittings and Equipment	25% per annum of costs

(2) DONATIONS

	Unrestricted Funds	Restricted Funds	2021 Total Funds
	£	£	£
Donations	16,940		16,940

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2021

(3) TOTAL RESOURCES EXPENDED

	Basis of Allocation	Governance	2021 Total	2020 Total
Costs directly allocated to activities		£	£	£
Accountancy fees	Direct	850	850	800
Postage/Telephone/Advertising	Direct	148	148	174
Functions & Donations	Direct	3,166	3,166	3,608
Wages	Direct	0	0	0
Support Costs allocated to activities				
Premises	Floor Area	8,788	8,788	5,913
Insurance	Usage	554	554	620
Motor/Travel	Usage	400	400	681
Kitchen Expenses	Usage	1,648	1,648	2,183
Repairs & Renewals	Usage	4,773	4,773	2,158
Sundries	Usage	527	527	117
Mortgage Interest	Transactions	1,917	1,917	2,333
Depreciation	Usage	1,054	1,054	1,036
Total resources expended		**23,825**	**23,825**	**19,623**

Net Incoming Resources for the year
This is stated after charging:

	2021	2020
	£	£
Accountants' remuneration	850	800
Depreciation	1,054	1,036

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2021

(4) TANGIBLE FIXED ASSETS

	Land & Buildings £	Improvements £	Equipment	Total £
COST	281,485	37,752	4,960	324,197
Additions	-	3,800	0	0
At 31st August 2021	281,485	41,552	4,960	324,197
B/fwd	-	5,511	3,625	9,136
Charge for the year	-	721	333	1,054
At 31st August 2021	-	6,232	3,958	10,190
NET BOOK VALUE				
At 31st August 2021	281,485	35,320	1,002	317,807

N.B.
Buildings for the charity are valued at cost as they are treated as charitable assets and not investment asset.

(5) STAFF NUMBERS AND COSTS

	2021	2020
The charity had employees	0	0
	0	0

(6) TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No trustee or other person related to the charity received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the year.

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2021

(7) TAXATION

As a charity, Cambridge Sikh Society Ltd is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s.256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

(8) CREDITORS : Amounts falling due within one year

	2021	2020
	£	£
Accruals	3,918	1,776
	3,918	1,776

(9) CREDITORS : Amounts falling due after one year

Loan	63,191	68,081
	63,191	68,081

A security is held over the mortgage by way of a charge over the freehold land and buildings.

(10) DEBTORS AND PREPAYMENTS

	31/08/2021	31/08/2020
	£	£
Debtors - Gift Aid reclaim	2,535	1,940
Prepayments	50	750
	2,585	2,690

Cambridge Sikh Society Ltd
(Company Limited By Guarantee)
Notes to the Financial Statements
for the year ended 31st August 2021

(11) ANALYSIS OF NET ASSETS BETWEEN FUNDS

			2021	2020 restated
	General Funds £	Restricted Funds £	Total Funds £	Total Funds £
Tangible fixed assets	317,807	-	317,807	315,061
Debtors	2,585		2,585	2,690
Cash at Bank/Hand	3,929		3,929	5,519
Long-term Liabilities	(63,191)	-	(63,191)	(68,081)
Current Liabilities	(3,918)		(3,918)	(1,776)
Net assets at 31st August 2020	257,212	-	257,212	253,413

(12) COMPANY LIMITED BY GUARANTEE

The Cambridge Sikh Society Ltd is a company limited by guarantee and does not have a share capital under the provisions of section 30 of the Companies Act 2006. Financial statements are required to be filed annually with the Registrar of Companies.