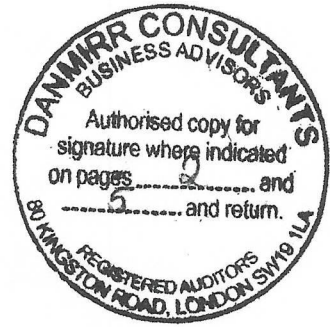


Charity No: 1160078



KHALSA CENTRE GURDWARA

TRUSTEE REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

# **KHALSA CENTRE GURDWARA**

## **CHARITY INFORMATION**

### **Trustees**

Mr Satpal Singh Rayit  
Mr Bhagwant Singh Rayit  
Mr Baljinder Singh Darar  
Mrs Ranjit Kaur  
Mrs Dalbir Kaur Kharay  
Mrs Ravel Kaur Bajaj  
Mr Ravinder Singh Jandhir

### **Charity Number**

1160078

### **Registered Office**

95 Upper Tooting Road  
London SW17 7TW

### **Accountants**

Danmirr Consultants  
80 Kingston Road  
Wimbledon  
London  
SW19 1LA

Charitable Incorporated  
Organisation

# **KHALSA CENTRE GURDWARA**

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**KHALSA CENTRE GURDWARA  
TRUSTEE'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Objectives and activities**

The objectives of the Charity are:

To provide the education of the Sikh Community in Greater London

To provide recreation and leisure-time facilities in the interest of social welfare for those members of the Sikh community who have need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances.

The main activities undertaken for the public benefit in relation to these objects diwans on Saturday evenings, Naam Simran on Wednesday evenings and Asa Di War on Sunday mornings. In addition, there are special programs such as Gurprubhs, Sangrand, Puranmashi, ladies satsang and more, which are published on the monthly program.

It also conducts religious marriage ceremonies according to Sikh maryada and a registrar from the council can be arranged to attend the Gurdwara to carry out the legal marriage ceremony. The Charity organizes special prayers for the sadh sangat and at the request of individuals.

**Statement on Public Benefit**

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. The public benefits of the Charity's activities are outlined under 'Objectives and activities' above.

**Achievements and Performance**

The regular weekly functions held on Wednesdays, Saturday evenings and on Sunday mornings have continued as normal throughout the year. In addition, further functions are held on other days to mark the Sikh religious days such as Gurprubhs, Sangrand, Puranmashi, Avtar and Shaheedi. Functions are also held at the request of individuals to celebrate birthdays, naming ceremonies, engagements, weddings, anniversaries and funerals.

Free classes are organized to teach Punjabi, English, Vaja, Kirtan and Tabla and to promote the awareness of the Sikh scriptures. Annual summer coach trip is arranged to a seaside resort.

Khalsa Centre continues to thrive with the support of its members and regular worshippers attending the Gurdwara. Their generous donations have enabled the Gurdwara to build up surplus funds to enable the management to plan a project of upgrading and refurbishing the Gurdwara to provide a more conducive environment for worshippers.

At the end of March 2020 the Government declared a national lockdown due to the outbreak and rapid spread of COVID-19. The Gurdwara was forced to close its doors to the public and all booked functions, events, classes and social gatherings had to be cancelled until further notice. The Giani Ji & Sevdar stayed on site to do daily Seva of Sri Guru Granth Sahib Ji.

In June 2020 a phased re-opening was implemented by the Government and the Gurdwara prepared a plan to re-open in a safe manner. Signs were put up in place showing Government guidance and advising public to wear masks, wash & sanitize hands and keep a safe distance. Masks and hand sanitizer were purchased & donated for the public and markings were put in to place to distance people. Individual worship was allowed to take place this when then followed with a 'rule of six' indoors. The attendance was much lower than normal.

In November 2020 a second national lockdown was announced by the Government and the Gurdwara has to restrict its attendance once again until the end of December.

The building works were continued in the new dining hall when possible. The parquet flooring was removed and the damaged drains dug up and replaced with new. The floor was then screeded to bring it all to one level and make ready. Commercial vinyl with skirting was fitted with joints welded. A new extractor canopy system was fitted to current regulations with an automatic gas shut off and fresh air vent. The wiring was completed including the new 3 phase consumer unit, lights, and emergency exit signs, new fire alarm system with sensors, call points & board, lighting, sockets & switched. A new gas pipe was fitted in to the new kitchen to supply 2x stockpot stoves and 1x 4 burner cooker. A new boiler was installed with a mega flow system for heating and hot water.

**KHALSA CENTRE GURDWARA**  
**TRUSTEE'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

The main road double doors were replaced with fire escape aluminum double doors and one side exit door was created as a fire exit in to the car park. New double glazed windows were fitted to the new kitchen. The kitchen was fitted with non-slip floor tiles and wall tiles. A new stainless steel kitchen was purchased and installed. A new 4 burner Flacon commercial cooker and 1 flacon stockpot stove were purchases as well. 4 panel entrance were fitted to the main entrance. 30 new tables & 200 new chairs were bought for the new dining hall.

The Trustees have set goals and objectives to transform the Charity into a positive environment for the benefit of all members.

**Members of Trustees**

The members who are also Trustee for the purpose of Charity law are set out on the Charity Commission information page. The Trustees also certify that all the relevant information have been provided to the examiner, which management is aware of.

**Responsibilities of the Trustees**

Law requires the management committee to prepare financial statements for each financial year which give a true and fair view of the affairs of the charities at the balance sheet date and of incoming resources and application of resources, including income and expenditure for the financial period.

In preparation of such statements, the Trustees should follow best practice and: Select suitable accounting policies and apply them consistently; Make judgements and accounting estimates that are reasonable and prudent; and Prepare the financial statements on the going concern basis unless it is not appropriate to assume that the Charity will continue on that basis.


The Trustees are responsible to keep adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable organization and enable them to ensure that the financial statements comply with the Charitable Organization Law. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

**Re-appointment of Independent Examiner**

Danmirr Consultants, Chartered Certified Accountants have expressed their willingness to stand for re-appointment and a resolution proposing their re-appointment will be put forward at the Trustees' meeting at which the accounts are approved.

The report is prepared in accordance with recommended practice: accounting and reporting by charities and also in accordance with Charities Act.

Approved by the Trustees



Mr Satpal Singh Rayit - Trustee



Mr Bhagwant Singh Rayit - Trustee

**Dated:**

# **KHALSA CENTRE GURDWARA INDEPENDENT EXAMINER's REPORT TO THE TRUSTEES OF**

## **Khalsa Centre Gurdwara**

Independent examiner's report to the trustees of Khalsa Centre Gurdwara

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

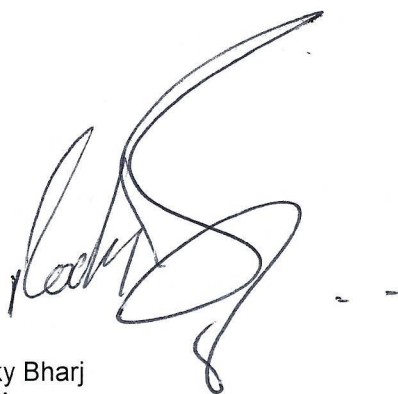
I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's 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:

1. Accounting records were not kept in accordance with Section 130 of Charities Act; or
2. The accounts do not accord with those records; or
3. The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true & fair view which is not a matter considered as part of an independent examination.

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



Rocky Bharj  
FCCA  
Danmirr Consultants  
Business Advisors & Registered Auditors  
80 Kingston Road  
Wimbledon  
London  
SW19 1LA

Date: 28/12/2021

**KHALSA CENTRE GURDWARA**  
**Statement of financial activities (income and expenditure account)**  
**For the year ended 31 December 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 £
<b>INCOMING RESOURCES</b>					
Golak		32,967	0	32,967	48,650
Parshad		16,689	0	16,689	27,681
Donations and members' subscriptions		58,458	0	58,458	102,302
Building fund donations		1,671	0	1,671	69,902
Punjabi and music classes		80	0	80	500
Gift Aid		27,639	0	27,639	0
Rental Income		37,500	0	37,500	24,000
Investment Income		9,753	0	9,753	0
Introduction commission		0	0	0	4,514
Bank interest		0	0	0	0
<b>TOTAL INCOMING RESOURCES</b>		<b>184,757</b>	<b>0</b>	<b>184,757</b>	<b>277,549</b>
<b>RESOURCES EXPENDED</b>					
Food purchases		922	0	922	4,386
Rates		1,240	0	1,240	0
Water rates		2,104	0	2,104	1,179
Light and heat		4,537	0	4,537	3,949
Waste collection		0	0	0	376
Telephone and fax		1,087	0	1,087	697
Printing, postage and stationery		2	0	2	303
Bank charges		15	0	15	83
Insurance		3,085	0	3,085	2,544
Repairs and maintenance		818	0	818	200
Travel expenses		35	0	35	146
Sundry expenses		13	0	13	0
Independent examiner's fees		1,440	0	1,440	600
Investment Charges		3,351	0	3,351	0
Advisor Charges		523	0	523	0
Professional fees		1,436	0	1,436	36
Capital Expenditure Furniture		7,575	0	7,575	21,480
<b>TOTAL RESOURCES EXPENDED</b>		<b>28,183</b>	<b>0</b>	<b>28,183</b>	<b>35,979</b>
<b>Net incoming resources before transfers between funds</b>		<b>156,574</b>	<b>0</b>	<b>156,574</b>	<b>241,570</b>
Gross transfers between funds		0	0	0	0
<b>Net incoming resources before other recognized gains and losses</b>		<b>156,574</b>	<b>0</b>	<b>156,574</b>	<b>241,570</b>
Realized and unrealized losses on investment assets		0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>156,574</b>	<b>0</b>	<b>156,574</b>	<b>241,570</b>
<b>FUNDS AT BEGINNING OF YEAR</b>		<b>1,718,149</b>	<b>0</b>	<b>1,718,149</b>	<b>1,476,579</b>
<b>FUNDS AT END OF YEAR</b>		<b>1,874,723</b>	<b>0</b>	<b>1,874,723</b>	<b>1,718,149</b>

None of the Charity's other activities was acquired or discontinued during the above two financial years.

The Charity has no recognized gains and losses other than those dealt with in the statement of financial activities.

The notes on page 5 form part of the accounts.

**KHALSA CENTRE GURDWARA**  
**Charity No: 1160078**  
**Balance Sheet as at 31 December 2020**

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 £
<b>Fixed assets</b>				
Land and buildings	203,021	0	203,021	203,021
Building extension	430,377	0	430,377	386,880
Building extension – additional at cost	33,036	0	330,36	43,497
Investment property	853,665	0	853,665	480,000
Investment property - additions	0	0	0	373,665
Furniture, fixtures and fittings	3,055	0	3,055	3,055
	<u>1,523,154</u>	<u>0</u>	<u>1,523,154</u>	<u>1,490,118</u>
<b>Current assets</b>				
Fixed term deposit	230,000	0	230,000	0
Novia Financial	105,879	0	105,879	100,000
Bank of Baroda current account	16,476	0	16,476	127,680
Cash in hand	654	0	654	351
	<u>353,009</u>	<u>0</u>	<u>353,009</u>	<u>228,031</u>
<b>Current liabilities</b>				
Creditors: amounts falling due within one year	1,440	0	1,440	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net current assets</b>	<u>351,569</u>	<u>0</u>	<u>351,569</u>	<u>228,031</u>
<b>Net assets</b>	<u>1,874,723</u>	<u>0</u>	<u>1,874,723</u>	<u>1,718,149</u>
<b>Represented by:</b>				
Unrestricted funds	1,718,149	0	1,718,149	1,476,579
Restricted funds	154,574	0	154,574	241,570
	<u>1,874,723</u>	<u>-0</u>	<u>1,874,723</u>	<u>1,718,149</u>

For the year ended 31 December 2020 the Charity was entitled to exemption from audit under the Charity Act relating to small Charities.

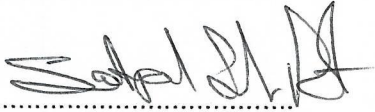
**Trustees' responsibilities**

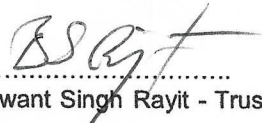
The members have not required the Charity to obtain an audit in accordance with the Charity Act.

The Trustees 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 Charities.

Approved by the Trustees on

  
 Mr Satpal Singh Rayit - Trustee

  
 Mr Bhagwant Singh Rayit - Trustee

The notes on page 2 form part of these financial statements

**KHALSA CENTRE GURDWARA**  
**Notes to the Unaudited Accounts**  
**for the year ended 31 December 2020**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following

Land and buildings	Nil
Building extension	Nil
Furniture, fixtures and fitting	Nil

**2 FURNITURE**

Purchase of furniture relates to tables, chairs and other sundry fittings which have not been capitalized as it forms part of the replacement of the old and broken furniture during the course of the period.

**3 STATEMENT OF FUNDS**

	<b>Brought Forward £</b>	<b>Receipts £</b>	<b>Payments £</b>	<b>Transfers £</b>	<b>Carried Forward £</b>
<b>RESTRICTED FUNDS</b>					
Building funds	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>SUMMARY OF FUNDS</b>					
General funds	1,718,149	184,757	28,183	0	1,874,723
Restricted funds	0	0	0	0	0
	<u>1,718,149</u>	<u>184,757</u>	<u>28,183</u>	<u>0</u>	<u>1,874,723</u>

The Building fund represents accumulated donations towards the ongoing maintenance of the Charity's building, which can only be spent on that purpose. The surplus has now been transferred to the General fund with the completion of the building project.

The General fund represents the free funds of the Charity which are not designated for particular purposes.