

**Charity No: 1160078**

**KHALSA CENTRE GURDWARA  
TRUSTEE REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**KHALSA CENTRE GURDWARA  
CHARITY INFORMATION**

**Trustees**

Mr Satpal Singh Rayit	
Mr Bhagwant Singh Rayit	
Mr Baljinder Singh Darar	Resigned 10/11/2021
Mrs Ranjit Kaur	Resigned 10/11/2021
Mrs Dalbir Kaur Kharay	Resigned 01/10/2021
Mrs Ravel Kaur Bajaj	
Mr Ravinder Singh Jandhir	

**Charity Number**

1160078

**Registered Office**

95 Upper Tooting Road  
London SW17 7TW

**Accountants**

Astar Business Advisors Limited  
80 Kingston Road  
Wimbledon  
London  
SW19 1LA

**KHALSA CENTRE GURDWARA**  
**CONTENTS**

	<b>Page</b>
<b>Trustee's Report</b>	<b>1-2</b>
<b>Statement of financial activities</b>	<b>3</b>
<b>Independent Examiner's Report to the Trustees of</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5</b>
<b>Notes to the financial statements</b>	<b>6</b>

**KHALSA CENTRE GURDWARA  
TRUSTEE'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**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 Ki 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 programme.

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 organises 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.

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.

With help from Mr Paramjit Singh Hunjan a planning application was submitted to increase the sizes for the upstairs Giani Ji rooms by changing the pitch roof to a dormer. This application was met with objections from the neighbours and therefore rejected. After a further consultation with Mr Hunjan a new application will be submitted.

The boiler that serves the Giani Ji rooms heating was repaired more than once. After several repairs it was decided uneconomical to continue to repair it and it was replaced with a new combination boiler.

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

Gift aid submission was not made in 2021 but submitted and received in 2022.

**KHALSA CENTRE GURDWARA  
TRUSTEE'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**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.

We had 3 Trustees step down this year – Mrs Dalbir Kaur Kharay on 01/10/2021, Mr Baljinder Singh Darar and Mrs Ranjit Kaur both on 10/11/2021

**Responsibilities of the Trustees**

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.

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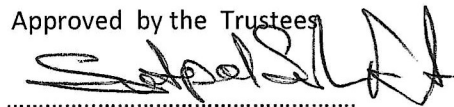
The Trustees are responsible to keep adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable organization and enable them to ensure that the financial statements comply with 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**

Astar Business Advisors Limited, 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

Approved by the Trustees



Mr Bhagwant Singh Rayit - Trustee

Dated:

31/10/22 .

**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 2021.

**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.

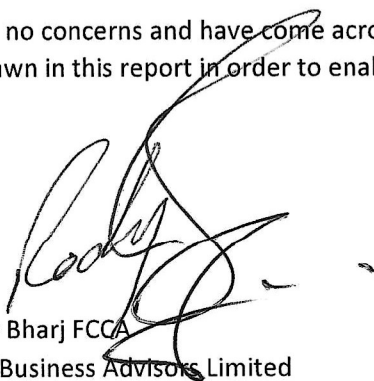
I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**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  
Astar Business Advisors Limited  
Business Advisors & Registered  
Auditors 80 Kingston Road  
Wimbledon London  
SW19 1LA

Date: .....

31/10/22

# KHALSA CENTRE GURDWARA

## STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2021

Notes	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020
	£	£	£	£
<b><u>INCOMING RESOURCES</u></b>				
Golak	39,955.00	-	39,955.00	32,967.00
Parshad	22,172.00	-	22,172.00	16,689.00
Donations and members' subscriptions	119,511.00	-	119,511.00	58,458.00
Building fund donations	-	-	-	1,671.00
Punjabi and music classes	-	-	-	80.00
Gift Aid	-	-	-	27,639.00
Rental Income	37,900.00	-	37,900.00	37,500.00
Investment Income	-	-	-	9,753.00
<b>TOTAL INCOMING RESOURCES</b>	<b>219,538.00</b>	<b>-</b>	<b>219,538.00</b>	<b>184,757.00</b>
<b><u>RESOURCES EXPENDED</u></b>				
Food purchases	792.00	-	792.00	922.00
Rates	543.00	-	543.00	1,240.00
Water rates	603.00	-	603.00	2,104.00
Light and heat	6,529.00	-	6,529.00	4,537.00
Consultancy Fee	720.00	-	720.00	-
Telephone and fax	604.00	-	604.00	1,087.00
Printing, postage and stationery	31.00	-	31.00	2.00
Bank charges	32.00	-	32.00	15.00
Insurance	1,795.00	-	1,795.00	3,085.00
Repairs and maintenance	400.00	-	400.00	818.00
Travel expenses	430.00	-	430.00	35.00
Sundry expenses	201.00	-	201.00	13.00
Independent examiner's fees	1,440.00	-	1,440.00	1,440.00
Investment Charges	1,567.00	-	1,567.00	3,351.00
Advisor Charges	2,353.00	-	2,353.00	523.00
Professional fees	745.00	-	745.00	1,436.00
Capital Expenditure Furniture	144.00	-	144.00	7,575.00
<b>TOTAL RESOURCES EXPENDED</b>	<b>18,929.00</b>	<b>-</b>	<b>18,929.00</b>	<b>28,183.00</b>
<b>Other operating income</b>				
Gain/loss on disposal of tangible assets	96,612.00	-	96,612.00	-
Other interest received	13,009.00	-	13,009.00	-
Bank interest	650.00	-	650.00	-
<b>Gross transfers between funds</b>	<b>110,271.00</b>	<b>-</b>	<b>110,271.00</b>	<b>-</b>
<b>Net incoming resources before other recognized gains and losses</b>	<b>310,880.00</b>	<b>-</b>	<b>310,880.00</b>	<b>156,574.00</b>
<b>Realized and unrealized losses on investment assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>310,880.00</b>	<b>-</b>	<b>310,880.00</b>	<b>156,574.00</b>
<b>FUNDS AT BEGINNING OF YEAR</b>	<b>1,874,723.00</b>	<b>-</b>	<b>1,874,723.00</b>	<b>1,718,149.00</b>
<b>FUNDS AT END OF YEAR</b>	<b>2,185,603.00</b>	<b>-</b>	<b>2,185,603.00</b>	<b>1,874,723.00</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 6 form part of the accounts.

**KHALSA CENTRE GURDWARA**  
**CHARITY NO: 1160078**  
**BALANCE SHEET AS AT 31 DECEMBER 2021**

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 £
<b>Fixed assets</b>				
Land and buildings	666,434.00	-	666,434.00	203,021.00
Building extension	-	-	-	430,377.00
Building extension – additional at cost	-	-	-	33,036.00
Investment property	853,665.00	-	853,665.00	853,665.00
Investment property - disposal	(365,115.00)	-	(365,115.00)	-
Investment property - additions	3,055.00	-	3,055.00	-
Furniture, fixtures and fittings	3,332.00	-	3,332.00	3,055.00
	<b>1,161,371.00</b>	<b>-</b>	<b>1,161,371.00</b>	<b>1,523,154.00</b>
<b>Current assets</b>				
Other debtors	5,000.00	-	5,000.00	-
Fixed term deposit	-	-	-	230,000.00
Novia Financial	514,967.00	-	514,967.00	105,879.00
Bank of Baroda current account	505,520.00	-	505,520.00	16,476.00
Cash in hand	185.00	-	185.00	654.00
	<b>1,025,672.00</b>	<b>-</b>	<b>1,025,672.00</b>	<b>353,009.00</b>
<b>Current liabilities</b>				
Creditors: amounts falling due within one year	1,440.00	-	1,440.00	1,440.00
	<b>1,440.00</b>	<b>-</b>	<b>1,440.00</b>	<b>1,440.00</b>
<b>Net current assets</b>	<b>1,024,232.00</b>	<b>-</b>	<b>1,024,232.00</b>	<b>351,569.00</b>
<b>Net assets</b>	<b>2,185,603.00</b>	<b>-</b>	<b>2,185,603.00</b>	<b>1,874,723.00</b>
<b>Represented by:</b>				
Unrestricted funds	1,872,723.00	-	1,872,723.00	1,718,149.00
Unrestricted funds	310,880.00	-	310,880.00	154,574.00
	<b>2,183,603.00</b>	<b>-</b>	<b>2,183,603.00</b>	<b>1,872,723.00</b>

For the year ended 31 DECEMBER 2021 the Charity was entitled to exemption from audit under the Charity Act relating to small Charities.

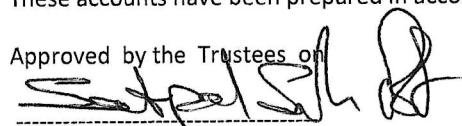
**Trustees' responsibilities**

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

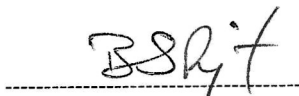
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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 6 form part of these financial statements



**KHALSA CENTRE GURDWARA**  
**NOTES TO THE UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**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 fittings	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	-	-	-	-	-
	-	-	-	-	-
<b>SUMMARY OF FUNDS</b>					
General funds	1,872,723.00	219,538.00	18,929.00	-	2,073,332.00
Other Income	-	110,271.00	-	-	110,271.00
Restricted funds	-	-	-	-	-
	<b>1,872,723.00</b>	<b>329,809.00</b>	<b>18,929.00</b>	<b>-</b>	<b>2,183,603.00</b>

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