

INDEPENDENT EXAMINER'S REPORTS

Independent examiner's report to the trustees of The Gurkha Centre

I report to the Trustees on my examination of the accounts of "The Gurkha Centre" (the CIO) for the year ended 05/04/2024.

Responsibilities and basis of report

As the Charity Trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's (The Gurkha Centre) accounts carried out under s. 145 of the 2011 Act; and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under s. 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do 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 and 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.



Red Parrot Accounting Ltd

Chartered Certified Accountants

Red Parrot Accounting,

Pentax House, South Hill Avenue,

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Middlesex, England,

HA2 0DU

03/02/2025

THE GURKHA CENTRE

Balance Sheet as on 05/04/2024

For the period from 06/04/2023 to 05/04/2024

Particulars	Notes	2023-24 Amount (£)	2022-23 Amount (£)
Fixed Assets			
Intangible assets			
Tangible assets			
Investments			
Total Fixed Assets		-	-
Current Assets			
Debtors		-	
Cash and Bank		6,446.65	2,704.32
Investments		-	
Total Current Assets		6,446.65	2,704.32
Liabilities			
Creditors: Amounts falling due within one year	1	322.61	2,342.75
Net current assets or liabilities		6,124.04	361.57
Total assets less current liabilities		6,124.04	361.57
Creditors: Amounts falling due after more than one year		-	-
Provisions for liabilities		-	-
Total net assets or liabilities		6,124.04	361.57
The funds of the charity			
Endowment funds			
Restricted income funds			
Unrestricted funds		6,124.04	361.57
Revaluation reserve			
Pension reserve			
Total Funds		6,124.04	361.57
		0.00	-

THE GURKHA CENTRE

Statement of Receipts and Payments Accounts

For the period from 06/04/2023 to 05/04/2024

	Unrestricted Fund		Restricted Fund	Endowment Fund	Total Fund
	General	Designated			
Income and Endowments from:					
Donations and legacies					
Donations	8,702.74	-	-	-	8,702.74
Legacies	-	-	-	-	-
Grant					
Veterans' Foundation	-	-	-	-	-
Heathrow Community Trust	-	-	-	-	-
Other trading activities					
Fees Collection	1,353.09	-	-	-	1,353.09
Other	55,798.32	-	-	-	55,798.32
Total	65,854.15	-	-	-	65,854.15
Expenditure on:					
Raising funds					
Fundraising	52,457.90	-	-	-	52,457.90
Charitable activities					
Poverty Relief	1,135.91	-	-	-	1,135.91
Protecting And Preserving Public Health	3,761.47	-	-	-	3,761.47
Advancing Education And Training	1,050.05	-	-	-	1,050.05
Social Welfare	1,686.35	-	-	-	1,686.35
Other					
Total	60,091.68	-	-	-	60,091.68
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	5,762.47	-	-	-	5,762.47
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):	-	-	-	-	-
Gains/(losses) on revaluation of fixed assets	-	-	-	-	-
Actuarial gains/(losses) on defined benefit pension schemes	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	5,762.47	-	-	-	5,762.47
Reconciliation of funds:					
Total funds brought forward	-	-	-	-	-
Total funds carried forward	5,762.47	-	-	-	5,762.47

THE GURKHA CENTRE

Analysis of Support Cost

For the period from 06 April 2023 to 05 April 2024

	35	20	30	15		
	Poverty Relief	Protecting And Preserving Public Health	Advancing Education And Training	Social Welfare	Total	Basis
Telephone and Fax	461.08	263.48	395.21	197.61	1317.38	35:20:30:15
Postage	4.13	2.36	3.54	1.77	11.79	35:20:30:15
Stationery and Printing	0.00	0.00	0.00	0.00	0.00	35:20:30:15
Subscription	351.72	200.98	301.48	150.74	1004.92	35:20:30:15
Employees Cost	0.00	0.00	0.00	0.00	0.00	35:20:30:15
Bank Charges	52.24	29.85	44.78	22.39	149.25	35:20:30:15
Insurance	90.65	51.80	77.70	38.85	259.00	35:20:30:15
Repair and Maintenance	0.00	0.00	0.00	0.00	0.00	35:20:30:15
Accountancy Fees	175.00	100.00	150.00	75.00	500.00	35:20:30:15
Total	1134.819	648.468	972.702	486.351	3,242.34	

THE GURKHA CENTRE

ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Activity or program	Activities undertaken directly	Grant funding of activities	Support costs	Total
	£	£	£	£
Poverty Relief	1.09	0.00	1134.82	1135.91
Protecting And Preserving Public Health	3113.00	0.00	648.47	3761.47
Advancing Education And Training	77.35	0.00	972.70	1050.05
Social Welfare	1200.00	0.00	486.35	1686.35
TOTAL	4391.44	0.00	3242.34	7633.78

THE GURKHA CENTRE

For the period from 06/04/2023 to 05/04/2024

1 Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

(a) Accounting Convention

The financial statements are prepared under the historical cost convention and on a going concern basis, which is dependent upon the availability of adequate continued funding. The nature of the CIO's funding is inherently uncertain as it is only agreed by the funding bodies each year. Should funding be discontinued in future years, the CIO would have to find other sources of funding or significantly curtail its activities.

The accounts have been prepared in compliance with and in accordance with the Statement of Recommendation Practice for Charity Accounts.

(b) Income

Income is brought into the account on the basis of amounts received in the accounting period, or receivable at the accounting date and no provision is made for any actual or contingent liability to repay surplus grants. Voluntary income and donations are accounted for as received by the CIO. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs where material.

(c) Fundraising costs

Fundraising expenditure comprises costs incurred in inducing people and CIOs to contribute financially to the CIO's work. This includes the cost of advertising for donations and the staging of special fundraising events.

2 Taxation

The Gurkha Centre is a voluntary CIO with charitable aims and is exempt from Income Tax and Corporation Tax on its normal activities.

3 SHARE CAPITAL

The company is a Community Interest Company limited by guarantee and has no share capital.

4 Accounting Period

The accounting period covers more than 1 years as it was the first account of the charity and was registered under charity commission on 05/02/2021. Therefore, the first account was made for the period from 06/04/2023 till 05/04/2024.

5 Going Concern

The financial statements have been prepared on a going concern basis as support has been arranged from the Trustees to enable the Charity to pay its debts as they fall due.

6 Creditors: Amounts falling due after

Creditors: Amounts falling due after within one year

Particular	2024 (£)	2023 (£)
Taxes and Social Security	-0.69	-0.69
Other Creditors	-54.46	1923.68
Accruals	377.76	416.76
Total	322.61	2339.75

Receipts and payments accounts

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For the period from	Period start date 06/04/2023	To	Period end date 05/04/2024
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	8,703	-	-	8,703	-
Grant from Veteran's Foundation	-	-	-	-	-
Grant from Heathrow Community Trust	-	-	-	-	-
Fees Collection	1,353	-	-	1,353	-
Other	55,798	-	-	55,798	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	65,854	-	-	65,854	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	65,854	-	-	65,854	-
A3 Payments					
Fundraising	52,458	-	-	52,458	-
Charitable Activities	7,634	-	-	7,634	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	60,092	-	-	60,092	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	60,092	-	-	60,092	-
Net of receipts/(payments)	5,762	-	-	5,762	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	5,762	-	-	5,762	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash in bank	6,447	-	-
		-	-	-
		-	-	-
	Total cash funds	6,447	-	-
	(agree balances with receipts and payments account(s))	Agreement Error	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	Other Creditors	Wages Payable	- 55	
	Creditors	Professional Fees	378	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Chandani Patel	03/02/2025	