

GURU NANAK GURDWARA

England & Wales · Charity number 254837

Details

Status Registered

Legal form Other

Registered 1968-11-17

Register [View on the Charity Commission register](#)

Contact

Address Guru Nanak Gurdwara
9 Holy Bones
Leicester
LE1 4LJ

Phone 01162517460

Email gng9holy@gmail.com

Activities

Objects: 2 AIMS AND OBJECTIVES(A) TO PROMOTE THE SPIRITUAL TEACHING OF THE SIKH RELIGION AND THE MAINTENANCE OF THE DOCTRINES ON WHICH IT RESTS AND THE OBSERVATIONS THAT SERVE TO PROMOTE AND MANIFEST IT ESPECIALLY AMONGST THE SIKHS RESIDING IN THE CITY AND COUNTY OF LEICESTERSHIRE.(B) TO CELEBRATE THE MAIN SIKH FESTIVALS(C) TO TEACH THE CHILDREN GURMUKHI AND TO GIVE INSTRUCTIONS CONCERNING THE SIKH RELIGION(D) TO PERFORM MARRIAGES, DEATHS AND BIRTHDAYS CEREMONIES ACCORDING TO THE SIKH CUSTOM(E) TO RUN AND MAINTAIN A PUBLIC LIBRARY CONTAINING BOOKS ON THE SIKH HISTORY, RELIGION AND CULTURE.(F) TO PROVIDE RECREATIONAL AND OTHER LEISURE TIME FACILITIES WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR YOUTHFUL MEMBERS OF THE SIKH COMMUNITY IN ACCORDANCE WITH THE TRADITIONS OF THE SIKH RELIGION.

Activities: The main object of the Gurdwara is to provide religious services to the congregation and its members.

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** LEICESTERSHIRE
- Leicestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£555,665	£333,819	£2,464,883	6
2023-12-31	£470,726	£338,813	-	-
2022-12-31	£405,549	£262,935	-	-
2021-12-31	£296,661	£163,047	-	-
2020-12-31	£189,880	£144,098	-	-

Trustees

Name	Role	Appointed
AJMER SINGH BASRA	Chair	
Ajaib Singh		2020-10-12
Balbir Singh Sandhu		2022-09-04
Chatta Sarwan Singh		2019-04-16
Gurdeep Singh		2018-08-13
Gurmit Singh Kang		2022-09-04
Jaswant Singh		2018-08-13
Kuldip Singh Chima		2022-09-04
Surinderpal Singh Kalhon		2018-08-13

GURU NANAK GURDWARA

England & Wales - Charity number 254837

Accounts

Charity number: 254837

Guru Nanak Gurdwara
Trustees report and financial statements
for the year ended 31 December 2024

Guru Nanak Gurdwara

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Guru Nanak Gurdwara

Legal and administrative information

Status

Trustees	Ajmer Singh Basra Joginder Singh Balbir Kaur Cashier
Charity number	254837
Accountants	Mr P.Gola Chartered Certified Accountant 31 Oakthorpe Avenue Leicester Leicestershire LE3 0UR
Business address	9 Holy Bones Leicester LE1 4LJ
Bankers	Barclays Bank Plc Leicester LE87 2BB

Guru Nanak Gurdwara

Trustees' report for the year ended 31 December 2024

Charitable objects

The main object of the Gurdwara is to provide religious services to the congregation and its members. These include daily morning and evening prayers attended by visiting Sikh preachers (saints, keertani Jathas and Kathakars, Dhadis). The Gurdwara offers services at the time of weddings, deaths etc. Recitations of Guru Granth the holy scriptures of the Sikhs are also held. Gurdwara celebrates all Gurpurbs which includes birthdays of Gurus, Martyrdom days and Vaisakhi festival. The Gurdwara organises Amrit sanchar (Baptism ceremony) for initiation of new members to the Khalsa faith twice a year. The Gurdwara takes part in jointly organised religious processions (Nagar Kirtan) to celebrate Vaisakhi and Guru Nanak Birthday Gurpurb. The Gurdwara broadcasts via a community radio station in April and during Guru Nanak Birthday Gurpurb.

Review of activities and achievements

Religious programmes were conducted daily at the Gurdwara which include two main diwans, one in the morning and one in the evening. World famous Sikh priests/preachers attended the Gurdwara from time to time. To further the teachings of Sikhism, use of local community radio was made. Daily religious programmes are being broadcast direct from the Gurdwara on Sabras radio in turn with other Gurdwaras. Amrit Sanchar as in past years has been conducted and Nagar Kitan processions were held at Vaisakhi and Guru Nanak Dev Ji's Gurpurb. A fireworks displays was held at the time of Guru Nanak Dev Ji's Gurpurb.

The Gurdwara continued to fund the Guru Nanak Panjabi School, but at a reduced level.

The Committee members were not paid any salaries or expenses for the performance of their duties.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act. 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.

The trustees recommend that Mr P.Gola remain in office until further notice.

This report was approved by the trustees on 28 August 2025 and signed on its behalf by

Ajmer Singh Basra

Guru Nanak Gurdwara

Independent examiner's report to the trustees on the unaudited financial statements of Guru Nanak Gurdwara.

Charity Number: 254837

I report to the trustees on my examination of the accounts of Guru Nanak Gurdwara for the year ended 31 December 2024.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr P.Gola
Chartered Certified Accountants

31 Oakthorpe Avenue
Leicester
Leicestershire

LE3 0UR

28th August 2025

Guru Nanak Gurdwara

Statement of financial activities

For the year ended 31 December 2024

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
Incoming resources				
Donations	2	391,313	391,313	383,334
Gift aid	3	68,852	68,852	65,192
Grants	4	95,500	95,500	22,200
Total incoming resources		<u>555,665</u>	<u>555,665</u>	<u>470,726</u>
Resources expended				
Staff costs		78,692	78,692	71,301
Rent, rates and service charge		10,688	10,688	11,253
Insurance		808	808	6,648
Light and heat		43,707	43,707	93,563
Cleaning		3,498	3,498	2,538
Repairs and maintenance		31,747	31,747	41,350
Printing, postage and stationery		4,550	4,550	360
Advertising		490	490	695
Telephone		793	793	1,066
Motor expenses		12,535	12,535	1,844
Travelling		3,570	3,570	-
Legal and professional		-	-	1,740
Consultancy fees		24,720	24,720	12,294
Accountancy fees		3,400	3,400	2,100
Panjabi school education		11,940	11,940	11,880
Siropas, Kirtan, Deg & Langer		72,108	72,108	54,850
Donations paid		-	-	2,101
Sports & promotion activities		24,874	24,874	12,365
General expenses		2,199	2,199	2,334
Depreciation & amortisation		3,500	3,500	8,531
Total resources expended		<u>(333,819)</u>	<u>(333,819)</u>	<u>(338,813)</u>
Net movement in funds		<u>221,846</u>	<u>221,846</u>	<u>131,913</u>
Total funds brought forward		<u>2,243,037</u>	<u>2,243,037</u>	<u>2,111,124</u>
Total funds carried forward		<u><u>2,464,883</u></u>	<u><u>2,464,883</u></u>	<u><u>2,243,037</u></u>

The notes on pages 6 to 10 form an integral part of these financial statements.

Guru Nanak Gurdwara

Balance sheet as at 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	9		2,365,002		2,220,559
Current assets					
Cash at bank and in hand		104,517		31,885	
		104,517		31,885	
Creditors: amounts falling due within one year	10	(4,636)		(9,406)	
Net current assets			99,881		22,479
Net assets			2,464,883		2,243,038
Funds					
Unrestricted funds	12		2,464,883		2,243,038
			2,464,883		2,243,038

The financial statements were approved by the Trustees on 28 August 2025 and signed on its behalf by

Ajmer Singh Basra

The notes on pages 6 to 10 form an integral part of these financial statements.

Guru Nanak Gurdwara

Notes to the financial statements for the year ended 31 December 2024

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared in accordance with all applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales. (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008.

1.2. Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

1.3. Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	10% straight line
Motor vehicles	-	10% straight line

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations

	Unrestricted funds	2024	2023
	£	£	£
Ins - donations 1	391,313	391,313	383,334
	<u>391,313</u>	<u>391,313</u>	<u>383,334</u>

Guru Nanak Gurdwara

Notes to the financial statements for the year ended 31 December 2024

3. Gift aid

	Unrestricted funds	2024	2023
	£	£	£
Gift aid	68,852	68,852	65,192
	<u>68,852</u>	<u>68,852</u>	<u>65,192</u>

4. Grant income

	Unrestricted funds	2024	2023
	£	£	£
Inc - Government grants	500	500	11,700
Inc - Lottery grant	95,000	95,000	10,500
	<u>95,500</u>	<u>95,500</u>	<u>22,200</u>

5. Support costs

	2024	2023
	£	£
Staff costs	78,692	71,301
Rent, rates and service charge	10,688	11,253
Insurance	808	6,648
Light and heat	43,707	93,563
Cleaning	3,498	2,538
Repairs and maintenance	31,747	41,350
Printing, postage and stationery	4,550	360
Advertising	490	695
Telephone	793	1,066
Motor expenses	12,535	1,844
Travelling	3,570	-
Legal and professional	-	1,740
Consultancy fees	24,720	12,294
Accountancy fees	3,400	2,100
Panjabi school education	11,940	11,880
Siropas, Kirtan, Deg & Langer	72,108	54,850
Donations paid	-	2,101
Sports & Promotion activities	24,874	12,365
General expenses	2,199	2,334
Depreciation and amortisation	3,500	8,531
	<u>333,819</u>	<u>338,813</u>

Guru Nanak Gurdwara

Notes to the financial statements for the year ended 31 December 2024

6. Management and administration

Year ended 2024 £	Year ended 2023 £
-	-

7. Employees

Number of employees

The average monthly numbers of employees (including the trustees) during the year were:

	2024 Number	2023 Number
Gianis	6	9

Employment costs

	Charitable expenditure £	2024 £	2023 £
Wages and salaries	77,646	77,646	70,383
Other pension costs	1,046	1,046	918
	<u>78,692</u>	<u>78,692</u>	<u>71,301</u>

	Unrestricted £	2024 £	2023 £
Wages and salaries	77,646	77,646	70,383
Other pension costs	1,046	1,046	918
	<u>78,692</u>	<u>78,692</u>	<u>71,301</u>

8. Pension costs

The company operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £1,046 (2023 - £918).

Guru Nanak Gurdwara

Notes to the financial statements for the year ended 31 December 2024

9. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2024	2,220,557	242,516	34,015	2,497,088
Additions	144,443	3,500	-	147,943
At 31 December 2024	<u>2,365,000</u>	<u>246,016</u>	<u>34,015</u>	<u>2,645,031</u>
Depreciation				
At 1 January 2024	-	242,515	34,014	276,529
Charge for the year	-	3,500	-	3,500
At 31 December 2024	<u>-</u>	<u>246,015</u>	<u>34,014</u>	<u>280,029</u>
Net book values				
At 31 December 2024	<u>2,365,000</u>	<u>1</u>	<u>1</u>	<u>2,365,002</u>
At 31 December 2023	<u>2,220,557</u>	<u>1</u>	<u>1</u>	<u>2,220,559</u>

10. Creditors: amounts falling due within one year	2024 £	2023 £
Other taxes and social security costs	4,618	6,909
Other creditors	18	397
Accruals and deferred income	-	2,100
	<u>4,636</u>	<u>9,406</u>

11. Analysis of net assets between funds	Unrestricted funds £	Total funds £
Fund balances at 31 December 2024 as represented by:		
Tangible fixed assets	2,365,002	2,365,002
Current assets	104,517	104,517
Current liabilities	(4,636)	(4,636)
	<u>2,464,883</u>	<u>2,464,883</u>

Guru Nanak Gurdwara

Notes to the financial statements for the year ended 31 December 2024

12. Unrestricted funds	1 January	Incoming	Outgoing	31 December
	£	£	£	£
Unrestricted Fund	2,243,037	555,665	(333,819)	2,464,883
	<u>2,243,037</u>	<u>555,665</u>	<u>(333,819)</u>	<u>2,464,883</u>
	<u>2,243,037</u>	<u>555,665</u>	<u>(333,819)</u>	<u>2,464,883</u>

GURU NANAK GURDWARA

England & Wales - Charity number 254837

Accounts

Charity number: 254837

Guru Nanak Gurdwara(Sikh Temple)
Trustees' report and financial statements
for the year ended 31 December 2023

Guru Nanak Gurdwara(Sikh Temple)

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Guru Nanak Gurdwara(Sikh Temple)

Legal and administrative information

Status

Trustees	Ajmer Singh Basra Joginder Singh Balbir Kaur Cashier
Charity number	254837
Accountants	Mr P.Gola Chartered Certified Accountant 31 Oakthorpe Avenue Leicester Leicestershire LE3 0UR
Business address	9 Holy Bones Leicester LE1 4LJ
Bankers	Barclays Bank Plc Leicester LE87 2BB

Guru Nanak Gurdwara(Sikh Temple)

Trustees' report for the year ended 31 December 2023

Charitable objects

The main object of the Gurdwara is to provide religious services to the congregation and its members. These include daily morning and evening prayers attended by visiting Sikh preachers (saints, keertani Jathas and Kathakars, Dhadis). The Gurdwara offers services at the time of weddings, deaths etc. Recitations of Guru Granth the holy scriptures of the Sikhs are also held. Gurdwara celebrates all Gurpurbs which includes birthdays of Gurus, Martyrdom days and Vaisakhi festival. The Gurdwara organises Amrit sanchar (Baptism ceremony) for initiation of new members to the Khalsa faith twice a year. The Gurdwara takes part in jointly organised religious processions (Nagar Kirtan) to celebrate Vaisakhi and Guru Nanak Birthday Gurpurb. The Gurdwara broadcasts via a community radio station in April and during Guru Nanak Birthday Gurpurb.

Review of activities and achievements

Religious programmes were conducted daily at the Gurdwara which include two main diwans, one in the morning and one in the evening. World famous Sikh priests/preachers attended the Gurdwara from time to time. To further the teachings of Sikhism, use of local community radio was made. Daily religious programmes are being broadcast direct from the Gurdwara on Sabras radio in turn with other Gurdwaras. Amrit Sanchar as in past years has been conducted and Nagar Kitan processions were held at Vaisakhi and Guru Nanak Dev Ji's Gurpurb. A fireworks displays was held at the time of Guru Nanak Dev Ji's Gurpurb.

The Gurdwara continued to fund the Guru Nanak Panjabi School, but at a reduced level.

The Committee members were not paid any salaries or expenses for the performance of their duties.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act. 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.

The trustees recommend that Mr P.Gola remain in office until further notice.

This report was approved by the trustees on 18 October 2024 and signed on its behalf by

Ajmer Singh Basra

Guru Nanak Gurdwara(Sikh Temple)

Independent examiner's report to the trustees on the unaudited financial statements of Guru Nanak Gurdwara(Sikh Temple).

Charity Number: 254837

I report to the trustees on my examination of the accounts of Guru Nanak Gurdwara(Sikh Temple) for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr P.Gola
Chartered Certified Accountants

31 Oakthorpe Avenue
Leicester
Leicestershire

LE3 0UR

18th October 2024

Guru Nanak Gurdwara(Sikh Temple)

Statement of financial activities

For the year ended 31 December 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Donations	2	383,334	383,334	364,603
Gift aid	3	65,192	65,192	37,556
Grants	4	22,200	22,200	3,390
Total incoming resources		<u>470,726</u>	<u>470,726</u>	<u>405,549</u>
Resources expended				
Staff costs		71,301	71,301	77,452
Rent, rates and service charge		11,253	11,253	1,840
Insurance		6,648	6,648	6,172
Light and heat		93,563	93,563	37,800
Cleaning		2,538	2,538	2,731
Repairs and maintenance		41,350	41,350	58,290
Printing, postage and stationery		360	360	963
Advertising		695	695	1,425
Telephone		1,066	1,066	896
Motor expenses		1,844	1,844	2,586
Legal and professional		1,740	1,740	1,140
Consultancy fees		12,294	12,294	-
Accountancy fees		2,100	2,100	2,100
Panjabi school education		11,880	11,880	-
Siropas, Kirtan, Deg & Langer		54,850	54,850	44,903
Donations paid		2,101	2,101	7,815
Sports & promotion activities		12,365	12,365	15,361
General expenses		2,334	2,334	1,186
Depreciation & amortisation		8,531	8,531	275
Total resources expended		<u>(338,813)</u>	<u>(338,813)</u>	<u>(262,935)</u>
Net movement in funds		<u>131,913</u>	<u>131,913</u>	<u>142,614</u>
Total funds brought forward		<u>2,111,124</u>	<u>2,111,124</u>	<u>1,968,510</u>
Total funds carried forward		<u><u>2,243,037</u></u>	<u><u>2,243,037</u></u>	<u><u>2,111,124</u></u>

The notes on pages 6 to 10 form an integral part of these financial statements.

Guru Nanak Gurdwara(Sikh Temple)

Balance sheet as at 31 December 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	9		2,220,559		1,761,124
Current assets					
Cash at bank and in hand		31,884		355,253	
		<u>31,884</u>		<u>355,253</u>	
Creditors: amounts falling due within one year	10	(9,406)		(5,253)	
Net current assets			22,478		350,000
Net assets			<u>2,243,037</u>		<u>2,111,124</u>
Funds					
Unrestricted funds	12		2,243,037		2,111,124
			<u>2,243,037</u>		<u>2,111,124</u>

The financial statements were approved by the Trustees on 18 October 2024 and signed on its behalf by

Ajmer Singh Basra

The notes on pages 6 to 10 form an integral part of these financial statements.

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2023

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared in accordance with all applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales. (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008.

1.2. Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

1.3. Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	10% straight line
Motor vehicles	-	10% straight line

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations

	Unrestricted funds	2023	2022
	£	£	£
Ins - donations 1	383,334	383,334	364,603
	<u>383,334</u>	<u>383,334</u>	<u>364,603</u>

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2023

3. Gift aid

	Unrestricted funds £	2023 £	2022 £
Gift aid	65,192	65,192	37,556
	<u>65,192</u>	<u>65,192</u>	<u>37,556</u>

4. Grant income

	Unrestricted funds £	2023 £	2022 £
Inc - Government grants	11,700	11,700	3,390
Inc - Lottery grant	10,500	10,500	-
	<u>22,200</u>	<u>22,200</u>	<u>3,390</u>

5. Support costs

	2023 £	2022 £
Staff costs	71,301	77,452
Rent, rates and service charge	11,253	1,840
Insurance	6,648	6,172
Light and heat	93,563	37,800
Cleaning	2,538	2,731
Repairs and maintenance	41,350	58,290
Printing, postage and stationery	360	963
Advertising	695	1,425
Telephone	1,066	896
Motor expenses	1,844	2,586
Legal and professional	1,740	1,140
Consultancy fees	12,294	-
Accountancy fees	2,100	2,100
Panjabi school education	11,880	-
Siropas, Kirtan, Deg & Langer	54,850	44,903
Donations paid	2,101	7,815
Sports & Promotion activities	12,365	15,361
General expenses	2,334	1,186
Depreciation and amortisation	8,531	275
	<u>338,813</u>	<u>262,935</u>

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2023

6. Management and administration

Year ended 2023 £	Year ended 2022 £
-	-

7. Employees

Number of employees

The average monthly numbers of employees (including the trustees) during the year were:

	2023 Number	2022 Number
Gianis	9	9

Employment costs

	Charitable expenditure £	2023 £	2022 £
Wages and salaries	70,383	70,383	76,588
Other pension costs	918	918	864
	<u>71,301</u>	<u>71,301</u>	<u>77,452</u>

	Unrestricted £	2023 £	2022 £
Wages and salaries	70,383	70,383	76,588
Other pension costs	918	918	864
	<u>71,301</u>	<u>71,301</u>	<u>77,452</u>

8. Pension costs

The company operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £918 (2022 - £864).

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2023

9. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2023	1,761,122	233,985	34,015	2,029,122
Additions	459,435	8,531	-	467,966
At 31 December 2023	<u>2,220,557</u>	<u>242,516</u>	<u>34,015</u>	<u>2,497,088</u>
Depreciation				
At 1 January 2023	-	233,984	34,014	267,998
Charge for the year	-	8,531	-	8,531
At 31 December 2023	<u>-</u>	<u>242,515</u>	<u>34,014</u>	<u>276,529</u>
Net book values				
At 31 December 2023	<u>2,220,557</u>	<u>1</u>	<u>1</u>	<u>2,220,559</u>
At 31 December 2022	<u>1,761,122</u>	<u>1</u>	<u>1</u>	<u>1,761,124</u>

10. Creditors: amounts falling due within one year	2023 £	2022 £
Other taxes and social security costs	6,909	2,850
Other creditors	397	18
Accruals and deferred income	2,100	2,385
	<u>9,406</u>	<u>5,253</u>

11. Analysis of net assets between funds	Unrestricted funds £	Total funds £
Fund balances at 31 December 2023 as represented by:		
Tangible fixed assets	2,220,559	2,220,559
Current assets	31,884	31,884
Current liabilities	(9,406)	(9,406)
	<u>2,243,037</u>	<u>2,243,037</u>

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2023

12. Unrestricted funds	1 January	Incoming	Outgoing	31 December
	£	£	£	£
Unrestricted Fund	2,111,124	470,726	(338,813)	2,243,037
	<u>2,111,124</u>	<u>470,726</u>	<u>(338,813)</u>	<u>2,243,037</u>
	<u><u>2,111,124</u></u>	<u><u>470,726</u></u>	<u><u>(338,813)</u></u>	<u><u>2,243,037</u></u>

GURU NANAK GURDWARA

England & Wales - Charity number 254837

Accounts

Charity number: 254837

Guru Nanak Gurdwara(Sikh Temple)
Trustees' report and financial statements
for the year ended 31 December 2022

Guru Nanak Gurdwara(Sikh Temple)

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Guru Nanak Gurdwara(Sikh Temple)

Legal and administrative information

Status

Trustees	Ajmer Singh Basra Joginder Singh Balbir Kaur Cashier
Charity number	254837
Accountants	Mr P.Gola Chartered Certified Accountant 31 Oakthorpe Avenue Leicester Leicestershire LE3 0UR
Business address	9 Holy Bones Leicester LE1 4LJ
Bankers	Barclays Bank Plc Leicester LE87 2BB

Guru Nanak Gurdwara(Sikh Temple)

Trustees' report for the year ended 31 December 2022

Charitable objects

The main object of the Gurdwara is to provide religious services to the congregation and its members. These include daily morning and evening prayers attended by visiting Sikh preachers (saints, keertani Jathas and Kathakars, Dhadis).The Gurdwara offers services at the time of weddings, deaths etc. Recitings of Guru Granth the holy scriptures of the Sikhs are also held. Gurdwara celebrates all Gurpurbs which includes birthdays of Gurus, Martyrdom days and Vaisakhi festival. The Gurdwara organises Amrit sanchar (Baptism ceremony) for initiation of new members to the Khalsa faith twice a year. The Gurdwara takes part in jointly organised religious processions (Nagar Kirtan) to celebrate Vaisakhi and Guru Nanak Birthday Gurpurb. The Gurdwara broadcasts via a community radio station in April and during Guru Nanak Birthday Gurpurb.

Review of activities and achievements

Religious programmes were conducted daily at the Gurdwara which include two main diwans, one in the morning and one in the evening. World famous Sikh priests/preachers attended the Gurdwara from time to time. To further the teachings of Sikhism, use of local community radio was made. Daily religious programmes are being broadcast direct from the Gurdwara on Sabras radio in turn with other Gurdwaras. Amrit Sanchar as in past years has been conducted and Nagar Kitan processions were held at Vaisakhi and Guru Nanak Dev Ji's Gurpurb. A fireworks displays was held at the time of Guru Nanak Dev Ji's Gurpurb.

The Gurdwara continued to fund the Guru Nanak Panjabi School, but at a reduced level.

The Committee members were not paid any salaries or expenses for the performance of their duties.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act . 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.

The trustees recommend that Mr P.Gola remain in office until further notice.

This report was approved by the trustees on 22 March 2024 and signed on its behalf by

Ajmer Singh Basra

Guru Nanak Gurdwara(Sikh Temple)

Independent examiner's report to the trustees on the unaudited financial statements of Guru Nanak Gurdwara(Sikh Temple).

Charity Number: 254837

I report to the trustees on my examination of the accounts of Guru Nanak Gurdwara(Sikh Temple) for the year ended 31 December 2022.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr P.Gola
Chartered Certified Accountants

31 Oakthorpe Avenue
Leicester
Leicestershire

LE3 0UR

22 March 2024

Guru Nanak Gurdwara(Sikh Temple)

Statement of financial activities

For the year ended 31 December 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Donations	2	364,603	364,603	222,057
Gift aid	3	37,556	37,556	23,047
Grants	4	3,390	3,390	31,417
Other incoming resources	5	-	-	20,140
Total incoming resources		<u>405,549</u>	<u>405,549</u>	<u>296,661</u>
Resources expended				
Staff costs		77,452	77,452	51,630
Rent, rates and service charge		1,840	1,840	3,901
Insurance		6,172	6,172	5,424
Light and heat		37,800	37,800	16,463
Cleaning		2,731	2,731	2,287
Repairs and maintenance		58,290	58,290	32,943
Printing, postage and stationery		963	963	850
Advertising		1,425	1,425	475
Telephone		896	896	315
Motor expenses		2,586	2,586	613
Legal and professional		1,140	1,140	11,500
Accountancy fees		2,100	2,100	1,750
Siropas, Kirtan, Deg & Langer		44,903	44,903	17,159
Donations paid		7,815	7,815	4,500
Sports & promotion activities		15,361	15,361	11,801
General expenses		1,186	1,186	1,436
Depreciation & amortisation		275	275	-
Total resources expended		<u>(262,935)</u>	<u>(262,935)</u>	<u>(163,047)</u>
Net movement in funds		<u>142,614</u>	<u>142,614</u>	<u>133,614</u>
Total funds brought forward		<u>1,968,510</u>	<u>1,968,510</u>	<u>1,834,896</u>
Total funds carried forward		<u><u>2,111,124</u></u>	<u><u>2,111,124</u></u>	<u><u>1,968,510</u></u>

The notes on pages 6 to 10 form an integral part of these financial statements.

Guru Nanak Gurdwara(Sikh Temple)

Balance sheet as at 31 December 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	9		1,761,124		1,711,124
Current assets					
Cash at bank and in hand		355,253		264,525	
		<u>355,253</u>		<u>264,525</u>	
Creditors: amounts falling due within one year	10	(5,253)		(7,139)	
Net current assets			350,000		257,386
Net assets			<u>2,111,124</u>		<u>1,968,510</u>
Funds					
Unrestricted funds	12		2,111,124		1,968,510
			<u>2,111,124</u>		<u>1,968,510</u>

The financial statements were approved by the Trustees on 22 March 2024 and signed on its behalf by

Ajmer Singh Basra

The notes on pages 6 to 10 form an integral part of these financial statements.

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2022

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared in accordance with all applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales. (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008.

1.2. Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

1.3. Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	10% straight line
Motor vehicles	-	10% straight line

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations

	Unrestricted funds	2022	2021
	£	£	£
Ins - donations 1	364,603	364,603	222,057
	<u>364,603</u>	<u>364,603</u>	<u>222,057</u>

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2022

3. Gift aid

	Unrestricted funds	2022	2021
	£	£	£
Gift aid	37,556	37,556	23,047
	<u>37,556</u>	<u>37,556</u>	<u>23,047</u>

4. Grant income

	Unrestricted funds	2022	2021
	£	£	£
Inc - Government grants	-	-	26,417
Inc - Local government grants	3,390	3,390	5,000
	<u>3,390</u>	<u>3,390</u>	<u>31,417</u>

5. Other incoming resources

	2022	2021
	£	£
Inc - Other inc - Other incoming resources 4	-	20,140
	<u>-</u>	<u>20,140</u>

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2022

6. Support costs

	2022	2021
	£	£
Staff costs	77,452	51,630
Rent, rates and service charge	1,840	3,901
Insurance	6,172	5,424
Light and heat	37,800	16,463
Cleaning	2,731	2,287
Repairs and maintenance	58,290	32,943
Printing, postage and stationery	963	850
Advertising	1,425	475
Telephone	896	315
Motor expenses	2,586	613
Legal and professional	1,140	11,500
Accountancy fees	2,100	1,750
Siropas, Kirtan, Deg & Langer	44,903	17,159
Donations paid	7,815	4,500
Sports & Promotion activities	15,361	11,801
General expenses	1,186	1,436
Depreciation and amortisation	275	-
	<u>262,935</u>	<u>163,047</u>

7. Employees

Number of employees

The average monthly numbers of employees (including the trustees) during the year were:

	2022	2021
	Number	Number
Gianis	<u>9</u>	<u>8</u>

Employment costs

	Charitable expenditure	2022	2021
	£	£	£
Wages and salaries	76,588	76,588	50,872
Other pension costs	864	864	758
	<u>77,452</u>	<u>77,452</u>	<u>51,630</u>

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2022

	Unrestricted £	2022 £	2021 £
Wages and salaries	76,588	76,588	50,872
Other pension costs	864	864	758
	<u>77,452</u>	<u>77,452</u>	<u>51,630</u>

8. Pension costs

The company operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £864 (2021 - £758).

9. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2022	1,711,122	233,710	34,015	1,978,847
Additions	50,000	275	-	50,275
At 31 December 2022	<u>1,761,122</u>	<u>233,985</u>	<u>34,015</u>	<u>2,029,122</u>
Depreciation				
At 1 January 2022	-	233,709	34,014	267,723
Charge for the year	-	275	-	275
At 31 December 2022	<u>-</u>	<u>233,984</u>	<u>34,014</u>	<u>267,998</u>
Net book values				
At 31 December 2022	<u>1,761,122</u>	<u>1</u>	<u>1</u>	<u>1,761,124</u>
At 31 December 2021	<u>1,711,122</u>	<u>1</u>	<u>1</u>	<u>1,711,124</u>

10. Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxes and social security costs	2,850	2,418
Other creditors	18	2,336
Accruals and deferred income	2,385	2,385
	<u>5,253</u>	<u>7,139</u>

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2022

11. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 December 2022 as represented by:		
Tangible fixed assets	1,761,124	1,761,124
Current assets	355,253	355,253
Current liabilities	(5,253)	(5,253)
	<u>2,111,124</u>	<u>2,111,124</u>

12. Unrestricted funds

	1 January £	Incoming £	Outgoing £	31 December £
Unrestricted Fund	1,968,510	405,549	(262,935)	2,111,124
	<u>1,968,510</u>	<u>405,549</u>	<u>(262,935)</u>	<u>2,111,124</u>

GURU NANAK GURDWARA

England & Wales - Charity number 254837

Accounts

Charity number: 254837

Guru Nanak Gurdwara(Sikh Temple)
Trustees' report and financial statements
for the year ended 31 December 2021

Guru Nanak Gurdwara(Sikh Temple)

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Guru Nanak Gurdwara(Sikh Temple)

Legal and administrative information

Status

Trustees	Ajmer Singh Basra Joginder Singh Balbir Kaur Cashier
Charity number	254837
Accountants	Mr P.Gola Chartered Certified Accountant 31 Oakthorpe Avenue Leicester Leicestershire LE3 0UR
Business address	9 Holy Bones Leicester LE1 4LJ
Bankers	Barclays Bank Plc Leicester LE87 2BB

Guru Nanak Gurdwara(Sikh Temple)

Trustees' report for the year ended 31 December 2021

Charitable objects

The main object of the Gurdwara is to provide religious services to the congregation and its members. These include daily morning and evening prayers attended by visiting Sikh preachers (saints, keertani Jathas and Kathakars, Dhadis).The Gurdwara offers services at the time of weddings, deaths etc. Recitings of Guru Granth the holy scriptures of the Sikhs are also held. Gurdwara celebrates all Gurpurbs which includes birthdays of Gurus, Martyrdom days and Vaisakhi festival. The Gurdwara organises Amrit sanchar (Baptism ceremony) for initiation of new members to the Khalsa faith twice a year. The Gurdwara takes part in jointly organised religious processions (Nagar Kirtan) to celebrate Vaisakhi and Guru Nanak Birthday Gurpurb. The Gurdwara broadcasts via a community radio station in April and during Guru Nanak Birthday Gurpurb.

Review of activities and achievements

Religious programmes were conducted daily at the Gurdwara which include two main diwans, one in the morning and one in the evening. World famous Sikh priests/preachers attended the Gurdwara from time to time. To further the teachings of Sikhism, use of local community radio was made. Daily religious programmes are being broadcast direct from the Gurdwara on Sabras radio in turn with other Gurdwaras. Amrit Sanchar as in past years has been conducted and Nagar Kitan processions were held at Vaisakhi and Guru Nanak Dev Ji's Gurpurb. A fireworks displays was held at the time of Guru Nanak Dev Ji's Gurpurb.

The Gurdwara continued to fund the Guru Nanak Panjabi School, but at a reduced level.

The Committee members were not paid any salaries or expenses for the performance of their duties.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act . 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.

The trustees recommend that Mr P.Gola remain in office until further notice.

This report was approved by the trustees on 22 April 2022 and signed on its behalf by

Ajmer Singh Basra

Guru Nanak Gurdwara(Sikh Temple)

Independent examiner's report to the trustees on the unaudited financial statements of Guru Nanak Gurdwara(Sikh Temple).

Charity Number: 254837

I report to the trustees on my examination of the accounts of Guru Nanak Gurdwara(Sikh Temple) for the year ended 31 December 2021.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr P.Gola
Chartered Certified Accountants

31 Oakthorpe Avenue
Leicester
Leicestershire

LE3 0UR

22 April 2022

Guru Nanak Gurdwara(Sikh Temple)

Statement of financial activities

For the year ended 31 December 2021

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
Incoming resources				
Donations	2	222,057	222,057	105,889
Gift aid	3	23,047	23,047	39,749
Grants	4	31,417	31,417	44,242
Other incoming resources	5	20,140	20,140	-
Total incoming resources		296,661	296,661	189,880
Resources expended				
Staff costs		51,630	51,630	56,255
Rent, rates and service charge		3,901	3,901	3,301
Insurance		5,424	5,424	680
Light and heat		16,463	16,463	22,140
Cleaning		2,287	2,287	1,185
Repairs and maintenance		32,943	32,943	9,038
Printing, postage and stationery		850	850	130
Advertising		475	475	293
Telephone		315	315	674
Motor expenses		613	613	4,289
Legal and professional		11,500	11,500	6,327
Accountancy fees		1,750	1,750	2,890
Panjabi school education		-	-	8,000
Siropas, Kirtan, Deg & Langer		17,159	17,159	12,432
Donations paid		4,500	4,500	-
Sports & promotion activities		11,801	11,801	1,022
General expenses		1,436	1,436	1,036
Depreciation & amortisation		-	-	14,403
Interest and charges		-	-	3
Total resources expended		(163,047)	(163,047)	(144,098)
Net movement in funds		133,614	133,614	45,782
Total funds brought forward		1,834,896	1,834,896	1,789,114
Total funds carried forward		1,968,510	1,968,510	1,834,896

The notes on pages 6 to 11 form an integral part of these financial statements.

Guru Nanak Gurdwara(Sikh Temple)

Balance sheet as at 31 December 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,711,124		1,711,124
Current assets					
Cash at bank and in hand		264,525		129,692	
		<u>264,525</u>		<u>129,692</u>	
Creditors: amounts falling due within one year	11	(7,139)		(5,920)	
Net current assets			257,386		123,772
Net assets			<u>1,968,510</u>		<u>1,834,896</u>
Funds					
Unrestricted funds	13		1,968,510		1,834,896
			<u>1,968,510</u>		<u>1,834,896</u>

The financial statements were approved by the Trustees on 22 April 2022 and signed on its behalf by

Ajmer Singh Basra

The notes on pages 6 to 11 form an integral part of these financial statements.

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2021

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared in accordance with all applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales. (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008.

1.2. Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

1.3. Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	10% straight line
Motor vehicles	-	10% straight line

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations

	Unrestricted funds	2021	2020
	£	£	£
Ins - donations 1	222,057	222,057	105,889
	<u>222,057</u>	<u>222,057</u>	<u>105,889</u>

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2021

3. Gift aid

	Unrestricted funds	2021	2020
	£	£	£
Gift aid	23,047	23,047	39,749
	<u>23,047</u>	<u>23,047</u>	<u>39,749</u>

4. Grant income

	Unrestricted funds	2021	2020
	£	£	£
Inc - Government grants	26,417	26,417	34,242
Inc - Local government grants	5,000	5,000	10,000
	<u>31,417</u>	<u>31,417</u>	<u>44,242</u>

5. Other incoming resources

	Unrestricted funds	2021	2020
	£	£	£
Inc - Other inc - Other incoming resources 4	20,140	20,140	-
	<u>20,140</u>	<u>20,140</u>	<u>-</u>

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2021

6. Support costs

	2021	2020
	£	£
Staff costs	51,630	56,255
Rent, rates and service charge	3,901	3,301
Insurance	5,424	680
Light and heat	16,463	22,140
Cleaning	2,287	1,185
Repairs and maintenance	32,943	9,038
Printing, postage and stationery	850	130
Advertising	475	293
Telephone	315	674
Motor expenses	613	4,289
Legal and professional	11,500	6,327
Accountancy fees	1,750	2,890
Panjabi school education	-	8,000
Siropas, Kirtan, Deg & Langer	17,159	12,432
Donations paid	4,500	-
Sports & Promotion activities	11,801	1,022
General expenses	1,436	1,036
Depreciation and amortisation	-	14,403
Interest and charges	-	3
	<u>163,047</u>	<u>144,098</u>

7. Management and administration

Year ended 2021 £	Year ended 2020 £
-	-

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2021

8. Employees

Number of employees

The average monthly numbers of employees (including the trustees) during the year were:

	2021 Number	2020 Number
Gianis	8	9

Employment costs

	Charitable expenditure £	2021 £	2020 £
Wages and salaries	50,872	50,872	55,590
Other pension costs	758	758	665
	<u>51,630</u>	<u>51,630</u>	<u>56,255</u>

	Unrestricted £	2021 £	2020 £
Wages and salaries	50,872	50,872	55,590
Other pension costs	758	758	665
	<u>51,630</u>	<u>51,630</u>	<u>56,255</u>

9. Pension costs

The company operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £758 (2020 - £665).

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2021

10. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2021	1,711,122	233,710	34,015	1,978,847
At 31 December 2021	1,711,122	233,710	34,015	1,978,847
Depreciation				
At 1 January 2021	-	233,709	34,014	267,723
At 31 December 2021	-	233,709	34,014	267,723
Net book values				
At 31 December 2021	1,711,122	1	1	1,711,124
At 31 December 2020	1,711,122	1	1	1,711,124

11. Creditors: amounts falling due within one year	2021 £	2020 £
Other taxes and social security costs	2,418	1,705
Other creditors	2,336	180
Accruals and deferred income	2,385	4,035
	<u>7,139</u>	<u>5,920</u>

12. Analysis of net assets between funds	Unrestricted funds £	Total funds £
Fund balances at 31 December 2021 as represented by:		
Tangible fixed assets	1,711,124	1,711,124
Current assets	264,525	264,525
Current liabilities	(7,139)	(7,139)
	<u>1,968,510</u>	<u>1,968,510</u>

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2021

13. Unrestricted funds	1 January	Incoming	Outgoing	31 December
	£	£	£	£
Unrestricted Fund	1,834,896	296,661	(163,047)	1,968,510
	<u>1,834,896</u>	<u>296,661</u>	<u>(163,047)</u>	<u>1,968,510</u>
	<u><u>1,834,896</u></u>	<u><u>296,661</u></u>	<u><u>(163,047)</u></u>	<u><u>1,968,510</u></u>

GURU NANAK GURDWARA

England & Wales - Charity number 254837

Accounts

Charity number: 254837

Guru Nanak Gurdwara(Sikh Temple)
Trustees' report and financial statements
for the year ended 31 December 2020

Guru Nanak Gurdwara(Sikh Temple)

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Guru Nanak Gurdwara(Sikh Temple)

Legal and administrative information

Status

Trustees	Ajmer Singh Basra Joginder Singh Balbir Kaur Cashier
Charity number	254837
Accountants	Mr P.Gola Chartered Certified Accountant 31 Oakthorpe Avenue Leicester Leicestershire LE3 0UR
Business address	9 Holy Bones Leicester LE1 4LJ
Bankers	Barclays Bank Plc Leicester LE87 2BB

Guru Nanak Gurdwara(Sikh Temple)

Trustees' report for the year ended 31 December 2020

Charitable objects

The main object of the Gurdwara is to provide religious services to the congregation and its members. These include daily morning and evening prayers attended by visiting Sikh preachers (saints, keertani Jathas and Kathakars, Dhadis).The Gurdwara offers services at the time of weddings, deaths etc. Recitings of Guru Granth the holy scriptures of the Sikhs are also held. Gurdwara celebrates all Gurpurbs which includes birthdays of Gurus, Martyrdom days and Vaisakhi festival. The Gurdwara organises Amrit sanchar (Baptism ceremony) for initiation of new members to the Khalsa faith twice a year. The Gurdwara takes part in jointly organised religious processions (Nagar Kirtan) to celebrate Vaisakhi and Guru Nanak Birthday Gurpurb. The Gurdwara broadcasts via a community radio station in April and during Guru Nanak Birthday Gurpurb.

Review of activities and achievements

Religious programmes were conducted daily at the Gurdwara which include two main diwans,one in the morning and one in the evening. World famous Sikh priests/preachers attended the Gurdwara from time to time. To further the teachings of Sikhism, use of local community radio was made. Daily religious programmes are being broadcast direct from the Gurdwara on Sabras radio in turn with other Gurdwaras. Amrit Sanchar as in past years has been conducted and Nagar Kitan processions were held at Vaisakhi and Guru Nanak Dev Ji's Gurpurb. A fireworks displays was held at the time of Guru Nanak Dev Ji's Gurpurb.

The Gurdwara continued to fund the Guru Nanak Panjabi School, but at a reduced level.

The Committee members were not paid any salaries or expenses for the performance of their duties.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act . 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.

The trustees recommend that Mr P.Gola remain in office until further notice.

This report was approved by the trustees on 29 October 2021 and signed on its behalf by

Ajmer Singh Basra

Guru Nanak Gurdwara(Sikh Temple)

Independent examiner's report to the trustees on the unaudited financial statements of Guru Nanak Gurdwara(Sikh Temple).

Charity Number: 254837

I report to the trustees on my examination of the accounts of Guru Nanak Gurdwara(Sikh Temple) for the year ended 31 December 2020.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr P.Gola
Chartered Certified Accountants

31 Oakthorpe Avenue
Leicester
Leicestershire

LE3 0UR

29 October 2021

Guru Nanak Gurdwara(Sikh Temple)

Statement of financial activities

For the year ended 31 December 2020

	Notes	Unrestricted funds £	2020 Total £	2019 Total £
Incoming resources				
Donations	2	105,889	105,889	255,562
Gift aid	3	39,749	39,749	42,193
Grants	4	44,242	44,242	-
Total incoming resources		<u>189,880</u>	<u>189,880</u>	<u>297,755</u>
Resources expended				
Staff costs		56,255	56,255	64,579
Rent, rates and service charge		3,301	3,301	3,158
Insurance		680	680	4,392
Light and heat		22,140	22,140	20,679
Cleaning		1,185	1,185	3,445
Repairs and maintenance		9,038	9,038	22,188
Printing, postage and stationery		130	130	897
Advertising		293	293	1,257
Telephone		674	674	965
Motor expenses		4,289	4,289	2,500
Legal and professional		6,327	6,327	8,620
Accountancy fees		2,890	2,890	2,200
Panjabi school education		8,000	8,000	13,250
Siropas, Kirtan, Deg & Langer		12,432	12,432	36,928
Sports & promotion activities		1,022	1,022	11,111
General expenses		1,036	1,036	2,242
Depreciation & amortisation		14,403	14,403	-
Interest and charges		3	3	166
Total resources expended		<u>(144,098)</u>	<u>(144,098)</u>	<u>(198,577)</u>
Net movement in funds		<u>45,782</u>	<u>45,782</u>	<u>99,178</u>
Total funds brought forward		<u>1,789,114</u>	<u>1,789,114</u>	<u>1,689,936</u>
Total funds carried forward		<u><u>1,834,896</u></u>	<u><u>1,834,896</u></u>	<u><u>1,789,114</u></u>

The notes on pages 6 to 10 form an integral part of these financial statements.

Guru Nanak Gurdwara(Sikh Temple)

Balance sheet as at 31 December 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	9		1,711,124		1,711,124
Current assets					
Cash at bank and in hand		129,692		84,005	
		<u>129,692</u>		<u>84,005</u>	
Creditors: amounts falling due within one year	10	(5,920)		(6,015)	
Net current assets			123,772		77,990
Net assets			<u>1,834,896</u>		<u>1,789,114</u>
Funds					
Unrestricted funds	12		1,834,896		1,789,114
			<u>1,834,896</u>		<u>1,789,114</u>

The financial statements were approved by the Trustees on 29 October 2021 and signed on its behalf by

Ajmer Singh Basra

The notes on pages 6 to 10 form an integral part of these financial statements.

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2020

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared in accordance with all applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales. (revised June 2008) (The SORP). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008.

1.2. Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

1.3. Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	10% straight line
Motor vehicles	-	10% straight line

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations

	Unrestricted funds	2020	2019
	£	£	£
Ins - donations 1	105,889	105,889	255,562
	<u>105,889</u>	<u>105,889</u>	<u>255,562</u>

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2020

3. Gift aid

	Unrestricted funds £	2020 £	2019 £
Gift aid	39,749	39,749	42,193
	<u>39,749</u>	<u>39,749</u>	<u>42,193</u>

4. Grant income

	Unrestricted funds £	2020 £	2019 £
Inc - Government grants	34,242	34,242	-
Inc - Local government grants	10,000	10,000	-
	<u>44,242</u>	<u>44,242</u>	<u>-</u>

5. Support costs

	2020 £	2019 £
Staff costs	56,255	64,579
Rent, rates and service charge	3,301	3,158
Insurance	680	4,392
Light and heat	22,140	20,679
Cleaning	1,185	3,445
Repairs and maintenance	9,038	22,188
Printing, postage and stationery	130	897
Advertising	293	1,257
Telephone	674	965
Motor expenses	4,289	2,500
Legal and professional	6,327	8,620
Accountancy fees	2,890	2,200
Panjabi school education	8,000	13,250
Siropas, Kirtan, Deg & Langer	12,432	36,928
Sports & Promotion activities	1,022	11,111
General expenses	1,036	2,242
Depreciation and amortisation	14,403	-
Interest and charges	3	166
	<u>144,098</u>	<u>198,577</u>

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2020

6. Management and administration

Year ended 2020 £	Year ended 2019 £
-	-

7. Employees

Number of employees

The average monthly numbers of employees (including the trustees) during the year were:

	2020 Number	2019 Number
Gianis	9	9

Employment costs

	Charitable expenditure £	2020 £	2019 £
Wages and salaries	55,590	55,590	63,889
Other pension costs	665	665	690
	<u>56,255</u>	<u>56,255</u>	<u>64,579</u>

	Unrestricted £	2020 £	2019 £
Wages and salaries	55,590	55,590	63,889
Other pension costs	665	665	690
	<u>56,255</u>	<u>56,255</u>	<u>64,579</u>

8. Pension costs

The company operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £665 (2019 - £690).

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2020

9. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2020	1,711,122	219,306	34,015	1,964,443
Additions	-	14,403	-	14,403
At 31 December 2020	<u>1,711,122</u>	<u>233,709</u>	<u>34,015</u>	<u>1,978,846</u>
Depreciation				
At 1 January 2020	-	219,305	34,014	253,319
Charge for the year	-	14,403	-	14,403
At 31 December 2020	<u>-</u>	<u>233,708</u>	<u>34,014</u>	<u>267,722</u>
Net book values				
At 31 December 2020	<u>1,711,122</u>	<u>1</u>	<u>1</u>	<u>1,711,124</u>
At 31 December 2019	<u>1,711,122</u>	<u>1</u>	<u>1</u>	<u>1,711,124</u>

10. Creditors: amounts falling due within one year	2020 £	2019 £
Other taxes and social security costs	1,705	1,882
Other creditors	180	2,098
Accruals and deferred income	4,035	2,035
	<u>5,920</u>	<u>6,015</u>

11. Analysis of net assets between funds	Unrestricted funds £	Total funds £
Fund balances at 31 December 2020 as represented by:		
Tangible fixed assets	1,711,124	1,711,124
Current assets	129,692	129,692
Current liabilities	(5,920)	(5,920)
	<u>1,834,896</u>	<u>1,834,896</u>

Guru Nanak Gurdwara(Sikh Temple)

Notes to the financial statements for the year ended 31 December 2020

12. Unrestricted funds	1 January	Incoming	Outgoing	31 December
	£	£	£	£
Unrestricted Fund	1,789,114	189,880	(144,098)	1,834,896
	<u>1,789,114</u>	<u>189,880</u>	<u>(144,098)</u>	<u>1,834,896</u>
	<u><u>1,789,114</u></u>	<u><u>189,880</u></u>	<u><u>(144,098)</u></u>	<u><u>1,834,896</u></u>