

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 Gurburbs 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 Gurburb. The Gurdwara broadcasts via a community radio station in April and during Guru Nanak Birthday Gurburb.

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 Gurburb. A fireworks displays was held at the time of Guru Nanak Dev Ji's Gurburb.

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
	78,692	78,692	71,301

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

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	2,365,000	246,016	34,015	2,645,031
Depreciation				
At 1 January 2024	-	242,515	34,014	276,529
Charge for the year	-	3,500	-	3,500
At 31 December 2024	-	246,015	34,014	280,029
Net book values				
At 31 December 2024	2,365,000	1	1	2,365,002
At 31 December 2023	2,220,557	1	1	2,220,559

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
	4,636	9,406

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)
	2,464,883	2,464,883

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>