

# THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA

England & Wales · Charity number 258324

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1969-04-11

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

## Contact

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**Address** 62 Queensdale Road  
London  
W11 4SG

**Phone** 02076032789

**Email** [enquiries@khalsajatha.com](mailto:enquiries@khalsajatha.com)

**Website** [www.khalsajatha.com](http://www.khalsajatha.com)

## Activities

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**Objects:** (1) THE ADVANCEMENT OF THE SIKH RELIGION (2) THE MAINTENANCE OF THE GURDWARA FOR WORSHIP, FOR THE CELEBRATION OF SIKH RELIGIOUS FESTIVALS, FOR THE CONDUCT AND REGISTRATION OF MARRIAGES AND FOR THE CONDUCT OF FUNERAL RITES IN ACCORDANCE WITH SIKH RELIGIOUS OBSERVANCES (3) THE ADVANCEMENT OF EDUCATION AMONG MEMBERS OF THE SIKH COMMUNITY IN THE UNITED KINGDOM (INCLUDING IN CONNECTION THEREWITH THE PROVISION AND MAINTENANCE OF A LIBRARY) (4) THE PROVISION IN THE INTERESTS OF SOCIAL WELFARE OF FACILITIES FOR RECREATION OR OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS IN LIFE FOR THE PERSONS FOR WHOM THE FACILITIES ARE PRIMARILY INTENDED, THAT IS TO SAY MEMBERS OF THE SIKH COMMUNITY IN THE UNITED KINGDOM, PROVIDED ALWAYS THAT SUCH FACILITIES ARE TO BE AVAILABLE TO THE MEMBERS OF THE PUBLIC AT LARGE

**Activities:** the advancement of the Sikh religion the maintenance of a Gurdwara for worship, for the celebration of Sikh religious festivals, for the conduct and registration of marriages and for the conduct of funeral rites in accordance with Sikh religious observances. the advancement of education among members of the Sikh community in the United Kingdom

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£487,792	£426,673	-	-
2023-12-31	£396,158	£367,107	-	-
2022-12-31	£608,345	£374,768	£1,577,822	2
2021-12-31	£447,157	£342,360	-	-
2020-12-31	£269,148	£318,036	-	-

## Trustees

Name	Role	Appointed
<b>GURPREET SINGH ANAND</b>	Chair	2006-10-22
GURVINDER KAUR RANDHAWA		2006-10-22
Harmohan Singh Puri		2020-03-01
Harvinder Kaur Dulku		2020-03-01
JASVINDER SINGH ALG		2006-10-22
Mandip Singh Sohal		2020-03-01
Manjit Kaur Gill		2020-03-01
Rajvinder Singh Jagdev		2020-03-01
Ranbir Singh Alg		2020-03-01
Satbir Singh Choudry		2020-03-01

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

England & Wales - Charity number 258324

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# Accounts

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Registered Charity number : 258324

**Report of Trustees and**

**Financial statements for the year ended 31 December 2024**

**For**

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

Dipak Patel (Senior Statutory Auditor)  
for and on behalf of PBG Associates Limited  
Chartered Accountants and Statutory Auditors  
65 Delamere Road  
Hayes, UB4 ONN  
United Kingdom

**The Central Gurdwara (British Isles) London Khalsa Jatha**  
**Registered Charity number : 258324**

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For the year ended 31 December 2024

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# THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA

Registered charity number :258324

## Report of the Trustees

for the year ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### Structure, governance and management

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### Reference and administrative details

##### Registered charity number

258324

##### Principal address

58-62, Queensdale Road, London, W11 4SG

#### Introduction and Principal Activity

The Central Gurdwara London Khalsa Jatha is a registered charity based in London that primarily serves the Sikh community. Rooted in the teachings of the Sikh Gurus and Sri Guru Granth Sahib Ji, the Khalsa Jatha is dedicated to providing a place of worship, congregation (sangar), and langar (community kitchen).

While our principal aim is to serve those of Sikh heritage and commitment, we take pride in opening our doors and extending our services to the wider local and global community. Our ethos is grounded in inclusivity, service, and the promotion of understanding across diverse communities.

#### Trustees and Management Committee

- Gurpreet Singh Anand – President
- Gurvinder Kaur Randhawa – Vice-President
- Jasvinder Singh Alg – General Secretary
- Ramneek Kaur – Assistant General Secretary
- Ranbir Singh Alg – Finance Secretary
- Mandip Singh Sohal – Education Secretary
- Harvinder Kaur Dulku – Health & Wellbeing Secretary
- Manjeet Kaur Gill – Provisions Secretary
- Harmohan Singh Puri – Property Secretary
- Rajvinder Singh Jagdev – Fundraising Secretary
- Satbir Singh Choudry – Librarian

#### Aims and Objectives

- 1 Practice of Sikhism – Providing facilities that allow Sikhs to practise their faith in line with the teachings of the Ten Gurus and Sri Guru Granth Sahib Ji  
Celebration of Sikh Traditions – Marking key events in the Sikh calendar.
- 3 Education – Promoting both religious education and Punjabi language learning, while also offering opportunities for wider cultural education.
- 4 Community Engagement – Encouraging diversity, integration, and public benefit
- 5 Development of Facilities – Expanding and improving the Gurdwara to meet the growing needs of the sangar.

#### Practice of Sikhism

The Gurdwara is open daily from 5:30 am to 9:00 pm, with regular services conducted in accordance with the Sikh Rehat Maryada (Code of Conduct).

Daily services include:

- Nitnem (Morning Prayers): 6:00 – 7:30 am
- Rehras Sahib (Evening Prayers): 6:00 – 7:30 pm

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**  
**Registered charity number :258324**  
**Report of the Trustees ( Continued )**

In addition, the Gurdwara hosts ceremonies including weddings, naam karan (naming ceremonies), birthdays, funerals, and other religious services.

The tradition of Guru-ka-Langar (free kitchen open to all) has continued daily, supported by the tireless seva (voluntary service) of our sangat.

**Celebration of Sikh Traditions**

- Avtar Gurburab of Guru Gobind Singh Ji
- Vaisakhi (Birth of the Khalsa)
- Shaheedi Purab of Guru Arjan Dev Ji
- Bandi Chhor Divas (Diwali)
- Avtar Gurburab of Guru Nanak Dev Ji
- Shaheedi Purab of Guru Teg Bahadur Ji
- Shaheedi Purab of the Sahibzaade
- Monthly Sangrand services

**Focus on Education**

Education remains a cornerstone of our mission. Activities included:

- . Punjabi Language Classes – Held every Sunday with around 50 students and 6 dedicated teachers, supporting learning up to GCSE level.
- . Music and Devotional Arts – Classes in Kirtan, tabla, and harmonium for children and adults.
- . Cultural Engagement – Organised coach trips to religious and cultural sites, enriching the spiritual and cultural experience of participants.

**Community Focus and Public Benefit**

The Gurdwara actively promotes inclusivity and cultural understanding. Highlights included:

- Hosting school and university groups from across Europe, offering guided tours, talks, and interactive sessions on Sikh beliefs, worship practices, and the role of the Gurdwara.
- Providing opportunities for visitors to experience Langar, demonstrating Sikh values of equality and community.
- Developing plans to commemorate Princess Sophia Duleep Singh with a dedicated statue, honouring her legacy and contribution to history.

**Conclusion from the Trustees**

The Trustees extend heartfelt gratitude to all members of the sangat and volunteers who continue to give their time and service in the name of the Almighty.

Our daily Ardas (prayer) remains for the wellbeing and blessings of all who contribute to the Gurdwara's mission.

For and on behalf of the Managing Trustees



Date : 27 October 2025

**Report of the Independent Auditors**  
**to the Trustees of The Central Gurdwara (British Isles) London Khalsa Jatha**

**Opinion**

We have audited the financial statements of The Central Gurdwara (British Isles) London Khalsa Jatha (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including the Charities SORP (FRS 102) 'Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) an applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other Matters**

The financial statements for the year ended 31 December 2023 were audited by Archer Associates, London, United Kingdom, whose report dated 10th October 2024 expressed an unqualified opinion on those financial statements.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorized to issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditor thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this give rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Report of the Independent Auditors**  
**to the Trustees of The Central Gurdwara (British Isles) London Khalsa Jatha (Continued...)**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, set out on page 1 & 2 the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditor that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with the trustees of the trust

- Enquiring with management and others to gain an understanding of the trust including activities, financial reporting and known fraud or error;
- Performing analytical procedures as expected or unexpected variances in account balances or classes of transactions appear;
- Identification of Laws and regulations that are of significance in the context of the charity. The key laws and regulations we considered in this context included Charities Act 2011, The Charities (Accounts and Reports) Regulations 2008 and guidance issued by the Charities Commission for England and Wales.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees. Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern.
- Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).
- In addressing the risk of fraud through override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are indicative of a potential bias, and evaluating the rationale of any significant transactions that are unusual or outside the normal course of the trust's activities.

**Report of the Independent Auditors**  
**to the Trustees of The Central Gurdwara (British Isles) London Khalsa Jatha (Continued...)**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Dipak Patel*

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Dipak Patel (Senior Statutory Auditor)  
for and on behalf of PBG Associates Limited  
Chartered Accountants and Statutory Auditors  
65 Delamere Road  
Hayes, UB4 0NN  
United Kingdom

Date: October 27,2025

The Central Gurdwara (British Isles) London Khalsa Jatha  
Registered charity number :258324

Statement Of Financial Activities  
for the year ended 31 December 2024

	Notes	31.12.24 Unrestricted funds (Total funds)	31.12.23 Unrestricted funds (Total funds)
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		349,707	317,950
Income from other trading activities	2	138,085	104,815
<b>Total Incoming Resources</b>		<b>487,792</b>	<b>422,765</b>
<b>EXPENDITURE ON</b>			
Other support costs		426,673	393,714
Total		426,673	393,714
<b>NET INCOMING RESOURCES FOR THE YEAR</b>		<b>61,119</b>	<b>29,051</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,606,874	1,577,823
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,667,993</b>	<b>1,606,874</b>

## Balance Sheet

for the year ended 31 December 2024

	Notes	31.12.24 Unrestricted funds (Total funds) £	31.12.23 Unrestricted funds (Total funds) £
<b>FIXED ASSETS</b>			
Freehold land and building		1,060,838	1,060,838
<b>Tangible assets</b>			
Fixture and fittings	6	19,184	23,196
Office equipments		3,415	4,553
		<b>1,083,437</b>	<b>1,088,587</b>
<b>CURRENT ASSETS</b>			
Debtors and prepayment		1,468	-
Cash at bank and in hand		542,214	478,251
Other debtors	7	52,167	50,166
		<b>1,679,286</b>	<b>1,617,004</b>
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT CREDITORS</b>			
Amounts falling due after more than one year	8	- 11,292 -	10,130
		<b>1,667,994</b>	<b>1,627,134</b>
<b>NET ASSETS FUNDS</b>			
Unrestricted funds	10	1,667,993	1,606,874
		<b>1,667,993</b>	<b>1,606,874</b>

The financial statements were approved by the Board of Trustees and authorized for issue on 27 October 2025 and were signed on its behalf by:



Gurpreet Singh Anand ( President )



Ranbir Singh Alg ( Finance Secretary )  
Date : 27 October 2025

**Notes to Financial Statements**  
**for the year ended 31 December 2024**

**1. Accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. The financial statements are prepared in sterling, which is the functional and presentation currency of the trust.

**Going concern basis of accounting**

The financial statements have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

**Income**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under gift aid or deeds of covenant is recognised at the time of the donation.

legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is the known, the legacy is treated as a contingent asset.

Interest income is accrued when it is probable that the economic benefits will flow to the entity and the amount of income can be measured reliably. Rental income is recognised on a straight-line basis over the lease term within income from investments

**Expenditure**

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

The useful life of the assets is as below:

Equipments - 25% Per annum reducing balance

Fixtures and Fittings - 25 % Per annum reducing balance

**Cash and Cash equivalents**

Cash and Cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Interest Expenses**

Interest expense is typically recognized as an expense in the statement of financial activities when it accrues.

**2. Critical accounting estimates and judgement**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3. Income from other trading activities

	31.12.24	31.12.23
	£	£
Rent received	118,776	100,088

### 4. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

### 5. Comparatives for the statement of financial activities

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	349,707
Investment income	138,085
Total	<u>487,792</u>
<b>EXPENDITURE ON</b>	
Other	426,673
Total	<u>426,673</u>
<b>NET INCOME</b>	61,119
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	1,606,874
Total funds carried forward	<u>1,667,993</u>

### 6. Tangible fixed assets

	Freehold	Fixtures &	Equipments	Total
Cost	£	£	£	£
at 1 January 2024	1,060,838	255,084	22,270	1,338,192
Addition		2,382		2,382
at 31 December 2024	<u>1,060,838</u>	<u>257,466</u>	<u>22,270</u>	<u>1,340,574</u>
<b>Depreciation</b>				
At 01 January 2024		231,888	17,717	249,605
Charge for the year		6,395	1,138	7,533
	<u>-</u>	<u>238,283</u>	<u>18,855</u>	<u>257,138</u>
Net Book Value				-
at 31 December 2024	<u>1,060,838</u>	<u>19,183</u>	<u>3,415</u>	<u>1,083,436</u>
at 31 December 2023	<u>1,060,838</u>	<u>23,196</u>	<u>4,553</u>	<u>1,088,587</u>

### 7. Other debtors

	31.12.24	31.12.23
	£	£
Loan to Sri Guru Singh Sabha Gurdwara	<u>52,167</u>	<u>50,166</u>

The loan carries an interest rate of 4% per annum, with interest income accruing from the date the loan was granted. The total amount of principal and accrued interest is fully repayable by May 30, 2025. This maturity date is subject to change if an extension is mutually agreed upon by both parties.

### 8. Creditors: amounts falling due within one year

	31.12.24	31.12.23
	£	£
Other creditors	<u>11,292</u>	<u>10,230</u>

### 9. Related party disclosures and controlling party

There were no related party transactions for the year ended 31 December 2024. Throughout the current year and previous period, the charity was not under control of any single individual or entity.

**Detailed Statement of Financial Activities**  
**For the year ended 31 December 2024**

<b>INCOME AND ENDOWMENTS</b>	31.12.24	31.12.23
	£	£
<b><u>Donations and legacies</u></b>		
Donations	349,707	317,950
Gift aid	8,772	
	<hr/>	<hr/>
	358,479	317,950
<b><u>Investment income</u></b>		
Rents received	118,876	100,088
Interest on loan	2,000	167
Interest	8,437	4,560
	<hr/>	<hr/>
	129,313	104,815
Total incoming resources		
<b>EXPENDITURE</b>		
Other trading activities		
Education and cultural	92,476	104,853
Langar	59,570	69,058
Security hire	14,300	
	<hr/>	<hr/>
	166,346	173,912
<b>General and administrative expenses</b>		
Staff salaries	74,642	59,153
Employer NI	559	-
Pension contribution	1,661	1,316
Rates	3,000	3,989
Water rates	5,749	6,071
Heating and lighting	72,094	35,640
Insurance	14,925	12,252
Laundry and cleaning	19,652	34,102
Repairs and maintenance	21,385	27,545
Lift maintainance	2,285	2,572
Telephone and internet	3,496	3,508
Travelling	2,076	2,231
Postage and stationery	13,425	13,088
Sundry expenses	5,065	3,567
Audit and accountancy	3,280	2,220
Legal and professional	5,076	-
Bank charges	1,836	1,804
Depreciation	7,533	9,250
Commission	2,587	1,494
	<hr/>	<hr/>
	260,327	219,802
Total resources expended	<hr/>	<hr/>
	426,673	393,714
<b>Net incoming resources for the year</b>	<hr/>	<hr/>
	<b>61,119</b>	<b>29,051</b>

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

England & Wales - Charity number 258324

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# Accounts

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**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

Charity registration number : 258324

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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## The Central Gurdwara (British Isles) London Khalsa Jatha

### Report of the Managing Trustees

#### For the year ending 31 December 2023

The Trustees and Management Committee has pleasure in submitting its Report to the Members, together with the Financial Statements of the Temple for the year ending 31 December 2023.

#### Introduction and Principal Activity

The Central Gurdwara London is a charity located in London and primarily serves the Sikh community. The Central Gurdwara London, also known as the Khalsa Jatha is a religious charity centred on the Sikh faith. All aspects of the Khalsa Jatha operations and management are premised on the foundations of Sikh teachings and principles.

Whilst our primary objective is to enable those of a Sikh heritage and Sikh commitment with a place of worship, sangat (congregation) and langar (communal kitchen and food), the Khalsa Jatha prides itself on being able to extend its building and its volunteers' time to all members of the local and wider community.

#### Trustees and Management Committee

The following Trustees and Management Committee Members who were appointed and/or reappointed and held office since 1 March 2020 are:

Gurpreet Singh Anand – President  
Gurvinder Kaur Randhawa – Vice-President  
Jasvinder Singh Alg – General Secretary  
Ramneek Kaur - Assistant General Secretary  
Ranbir Singh Alg - Finance Secretary  
Mandip Singh Sohal - Education Secretary  
Harvinder Kaur Dulku - Health & Wellbeing  
Manjeet Kaur Gill - Provisions Secretary  
Harmohan Singh Puri - Property Secretary  
Rajvinder Singh Jagdev - Fundraising  
Satbir Singh Choudry - Librarian

#### Aims and Objectives

In addition to our aims and objectives as defined in our constitution, the Khalsa Jatha set out its aims and objectives, as follows:

1. Practice of Sikhism: to provide facilities to enable followers of the Sikh religion to practise their faith in a convenient and conducive environment in accordance to Sikh Gurmat i.e., the principles and rules laid down by the Ten Gurus and Sri Guru Granth Sahib (the Holy Scriptures).
2. Celebration of Sikhism and Sikh Beliefs: to hold key events to highlight events on the Sikh calendar.
3. Focus on education: ensure the charity delivers education on both religious ideology and Punjabi language and providing opportunities for the distribution of non-faith information and education.
4. Community Focus and Public Benefit: focus on the community integration and diversity.
5. Improve the Khalsa Jatha facilities: increase the facilities and capacity of the Khalsa Jatha building.

A key measurement for the Management Committee as to their performance over the year is how closely we managed to deliver to our objectives and to the wishes of the Sangat (congregation).

### Practice of Sikhism

The Gurdwara is open daily between 5.30 am to 9.00 pm. Daily morning and evening service are conducted inside the Gurdwara. Services and other practices according to the Sikh Rehit Maryada (Sikh Code of Conduct) are performed for weddings, birthdays, name-giving ceremonies, funerals or any other occasions according to the needs of worshippers throughout the year.

Regular daily services/prayers are conducted at the following times:

6.00 am to 7.30 am ( Nit-Nem )

6.00 pm to 7.30 pm. (Rehras, Evening rendering)

Guru-ka-Langar (free kitchen for all) was supported and kept running throughout the year as is required by Sikh code of conduct.

### Celebration of Sikhism and Sikh Beliefs

The Khalsa Jatha celebrated all main events on the Sikh calendar. All the major Gurupurabs (special religious anniversaries) were celebrated these included:

(i) Avtaar Gurpurab Guru Gobind Singh Jee

(ii) Vaisakhi (Birthday of Khalsa)

(iii) Shaheedi Purab Guru Arjan Dev Jee

(iv) Diwali/Bandi Chhor Divas

(v) Avtaar Gurpurab Guru Nanak Dev Jee

(vi) Shaheedi Purab Guru Teg Bahadur Sahib Jee

(vii) Sahibzadae Shaheedi Purab

(viii) Sangrand services were held at the start of each month

### Focus on Education

The Khalsa Jatha holds Punjabi classes in the premises every Sunday. An average of 50 students attend and we have 6 teaching staff. Every teacher commands sufficient Punjabi language skills to be able to teach children up to GCSE level standard.

In addition to Punjabi language teaching, the Khalsa Jatha provides educational and learning classes for:

a. Kirtan classes, classical Sikh hymns recitals

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Coach trips are organised to various places for the benefit of those who wish to pay for visits to religious events and cultural activities.

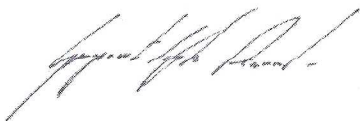
### Community Focus and Public Benefit

A variety of actions have been taken to promote community diversity, integration for the greater public benefit. These include: Increasing the knowledge of Sikhism and the functioning of the Gurdwara to the wider community through presentations and walkthroughs for local students. We have hosted Primary, Secondary Schools and Universities from across Europe, where students and teachers spend between one and half to two hours inside the Gurdwara. They are shown all the facilities provided to the Sangat and are made aware of all the practices and traditional routine of prayers in the Gurdwara. They are taken around the building, and shown the Langar Hall, where all the worshippers prepare and eat food together. The children show great interest in the Sikh way of worship and ask many questions to satisfy their curiosity. Refreshments are also provided to these visitors. Plans are being made to extend the Langar Hall and also to commemorate the history of Princess Sofia Duleep Singh with a Statue.

### Conclusions By Trustees

We remain indebted to all those who continue to perform selfless service in the name of the Almighty. Our Ardas remains for their blessings.

For and on behalf of the Managing Trustees



Gurpreet Singh Anand

Dated: 10<sup>th</sup> day of October 2024

## THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

This report is used in respect of an audit carried out under section 43 of the Charities Act 1993.

We have audited the financial statements of **The Central Gurdwara (British Isles) London Khalsa Jatha** for the year ended 31 December 2023 comprise the Income and Expenditure Account, Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out there in.

This report is made solely to the charity's trustees, as a body, in accordance with Section 43 of the Charities Act 1993. Our audit work has been undertaken of that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### *Respective responsibilities of trustees and auditors*

The trustees' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the charity's financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

We have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the relevant financial reporting framework and are prepared in accordance with the Charities Act 1993.

In addition we report to you if, in our opinion, the charity has not kept sufficient accounting records or if the statement of accounts does not accord with those records or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Annual Report, and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

#### *Basis of audit opinion*

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES**

*Opinion*

In our opinion :

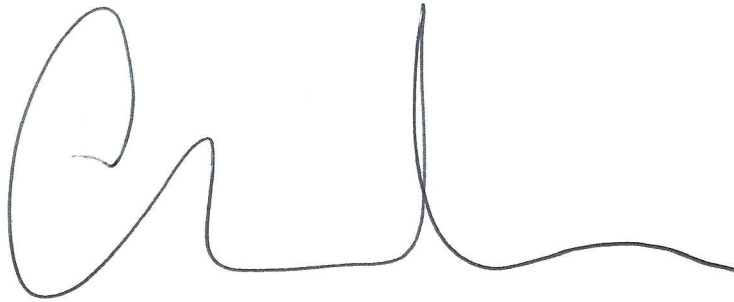
- the financial statements give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, its including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- the financial statements have been prepared in accordance with the Charities Act 1993.

*Registered Auditors  
and Chartered Accountants*

Archer Associates  
Churchill House  
120 Bunns Lane  
London  
NW7 2AS

Date


22/01/24




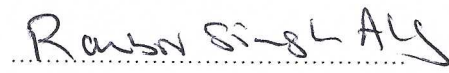
**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**COMMITTEES' APPROVAL OF FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

We approve these financial statements for the year ended 31 DECEMBER 2023 set out on pages 7 to 10 and we confirm that we have made available all records and information for their preparation.

  
.....  
**Gurpreet Singh Anand**  
(President)

  
.....  
**Mr Jasvinder Singh Alg**  
(Secretary)

  
.....  
**Ranbir Singh Alg**  
(Finance secretary)

Date *16<sup>th</sup> October 2024*

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
<b>INCOMING RESOURCES</b>			
<b><u>Direct Charitable Income</u></b>	<b>1</b>		
Donations		317,950	534,106
<b>Total Incoming resources</b>		<b>317,950</b>	<b>534,106</b>
<b>OUTGOING RESOURCES</b>			
<b><u>Direct Charitable Expenditure :</u></b>			
Education and cultural		104,853	40,518
Langar		69,058	51,734
		<b>173,912</b>	<b>92,252</b>
<b>Other expenditure :</b>			
<b><u>Management and Administration</u></b>			
Staff salaries		59,153	73,968
Pension contribution		1,316	827
Rates		3,989	3,433
Water rates		6,071	4,693
Heating and lighting		35,640	18,600
Insurance		12,252	51,176
Laundry and cleaning		34,102	23,931
Repairs and maintenance		4,214	77,640
Lift maintainance		2,572	1,795
Telephone		1,726	1,437
Travelling		2,231	-
Postage and stationery		13,088	4,735
Sundry expenses		3,567	4,316
Audit and accountancy		2,220	2,220
Bank charges		1,804	1,412
Depreciation		9,250	12,333
		<b>193,195</b>	<b>282,516</b>
<b>Total Outgoing resources</b>		<b>367,107</b>	<b>374,768</b>
<b>Net Incoming resources</b>		<b>(49,157)</b>	<b>159,338</b>
Rental income		73,481	73,699
Loan Interest		167	-
Interest		4,560	540
<b>Net income of the year</b>		<b>29,051</b>	<b>233,577</b>
Funds brought forward		1,577,823	1,344,245
<b>Funds carried forward</b>		<b>1,606,874</b>	<b>1,577,822</b>

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**BALANCE SHEET AS AT 31 DECEMBER 2023**

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
<b>Tangible assets</b>					
	2				
Freehold land and building		1,060,838		1,049,953	
Fixture and fittings		23,196		30,928	
Office equipments		<u>4,553</u>		<u>6,071</u>	
			1,088,587		1,086,952
<b>Current assets</b>					
Debtors and prepayment					
Cash at bank and in hand		478,251		500,153	
Other debtors		<u>50,166</u>		<u>500,153</u>	
		528,417		500,153	
<b>Current liabilities</b>					
Other creditors	3	<u>10,130</u>		<u>9,283</u>	
<b>Net current Assets / (Liabilities)</b>			518,287		490,870
<b>Bank loan and overdraft</b>					
<b>Net assets</b>			<u><u>1,606,874</u></u>		<u><u>1,577,822</u></u>
<b>Represented by</b>					
Unrestricted income funds			1,606,874		1,577,822
<b>Total funds carried forward</b>			<u><u>1,606,874</u></u>		<u><u>1,577,822</u></u>

# THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 1 ACCOUNTING POLICIES

These financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statements of Recommended Practice on Accounting by Charities using the following accounting policies:

#### DEPRECIATION

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Fixtures and Fittings - 25 % Per annum reducing balance  
Equipments - 25% Per annum reducing balance

In accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015), no depreciation is provided on the freehold property.

However, this policy is contrary to the UK Generally Accepted Accounting Principal (as amended) which specially requires that Tangible Assets should be depreciated.

The reason for this departure is that the useful economic life is infinite and together with maintenance and repairs, the residual value of the asset, at the end of its economic useful life to the entity, will be significantly greater than its carrying amount. On these grounds the depreciation charge and related accumulated depreciation balance are not material.

#### CASH FLOW STATEMENT

The Committee has taken advantage of the exemption in Financial Reporting Standard No. 1 from including a cash flow statement in the financial statements on the grounds that the charity is small.

#### INCOME

The income shown in the Statement of Financial Activities represents grants, donations, and subscriptions received during the financial year.

#### VALUE ADDED TAX

VAT is not recoverable by the Gurdwara, and as such is included in the relevant costs.

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**2 TANGIBLE FIXED ASSETS**

	<b>Freehold land and building</b>	<b>Fixtures and Fittings</b>	<b>Equipments</b>	<b>Total</b>
<b>Cost :</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance brought forward	1,049,953	255,084	22,270	1,327,307
Addition at cost	10,885	-	-	10,885
Balance carried forward	<u>1,060,838</u>	<u>255,084</u>	<u>22,270</u>	<u>1,338,192</u>
<b>Depreciation :</b>	<b>£</b>	<b>£</b>		<b>£</b>
Balance brought forward	-	224,156	16,199	240,355
Depreciation charge	-	7,732	1,518	9,250
	<u>-</u>	<u>231,888</u>	<u>17,717</u>	<u>249,605</u>
<b>Net book value :</b>	<b>£</b>	<b>£</b>		<b>£</b>
At 31 December 2023	<u>1,060,838</u>	<u>23,196</u>	<u>4,553</u>	<u>1,088,587</u>
At 31 December 2022	<u>1,049,953</u>	<u>30,928</u>	<u>6,071</u>	<u>1,086,952</u>

**3 CURRENT LIABILITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
PAYE	1,098	251
Other creditors	2,220	2,220
Rent deposits	6,812	6,812
	<u>10,130</u>	<u>9,283</u>

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

England & Wales - Charity number 258324

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# Accounts

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**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

Charity registration number : 258324

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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Independent Auditors report	3-4
Committees Approval of Financial statement	5
Statement of Financial Activities	6
Balance sheet	7
Notes to the financial statements	8-9

# The Central Gurdwara (British Isles) London Khalsa Jatha

## Report of the Managing Trustees

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The Trustees and Management Committee has pleasure in submitting its Report to the Members, together with the Financial Statements of the Temple for the year ending 31 December 2022.

#### Introduction and Principal Activity

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- (v) Avtaar Gurpurab Guru Nanak Dev Jee
- (vi) Shaheedi Purab Guru Teg Bahadur Sahib Jee
- (vii) Sahibzadae Shaheedi Purab
- (viii) Sangrand services were held at the start of each month

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### Conclusions By Trustees

We remain indebted to all those who continue to perform selfless service in the name of the Almighty. Our Ardas remains for their blessings.

For and on behalf of the Managing Trustees



Gurpreet Singh Anand

Dated: 10<sup>th</sup> day of October 2023

## THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

This report is used in respect of an audit carried out under section 43 of the Charities Act 1993.

We have audited the financial statements of **The Central Gurdwara (British Isles) London Khalsa Jatha** for the year ended 31 December 2022 comprise the Income and Expenditure Account, Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out there in.

This report is made solely to the charity's trustees, as a body, in accordance with Section 43 of the Charities Act 1993. Our audit work has been undertaken of that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### *Respective responsibilities of trustees and auditors*

The trustees' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the charity's financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

We have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the relevant financial reporting framework and are prepared in accordance with the Charities Act 1993.

In addition we report to you if, in our opinion, the charity has not kept sufficient accounting records or if the statement of accounts does not accord with those records or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Annual Report, and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

#### *Basis of audit opinion*

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

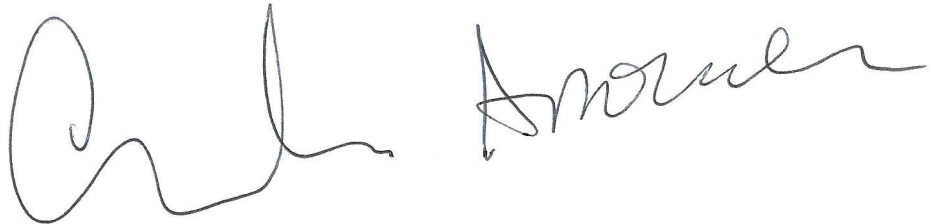
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

***Opinion***

In our opinion :

- the financial statements give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, its including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- the financial statements have been prepared in accordance with the Charities Act 1993.

*Registered Auditors  
and Chartered Accountants*  
Archer Associates  
Churchill House  
120 Bunns Lane  
London NW7 2AS

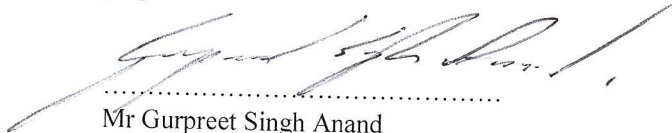


Date *17/01/23*

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**COMMITTEES' APPROVAL OF FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

We approve these financial statements for the year ended 31 DECEMBER 2022 set out on pages 7 to 10 and we confirm that we have made available all records and information for their preparation.



.....  
Mr Gurpreet Singh Anand  
(President)



.....  
Mr Jasvinder Singh Alg  
(Secretary)



.....  
Mr Ranbir Singh Alg  
(Finance Secretary)

Date 15/10/2023

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
<b>INCOMING RESOURCES</b>			
<b><u>Direct Charitable Income</u></b>	<b>1</b>		
Donations		534,106	368,928
<b>Total Incoming resources</b>		<b>534,106</b>	<b>368,928</b>
<b>OUTGOING RESOURCES</b>			
<b><u>Direct Charitable Expenditure :</u></b>	<b>2</b>		
Education and cultural		40,518	22,574
Oxygen Supply India			70,019
Langar		51,734	35,912
		<b>92,252</b>	<b>128,505</b>
<b><u>Other expenditure :</u></b>			
<b><u>Management and Administration</u></b>	<b>3</b>		
Staff salaries		73,968	64,782
Casual wages		-	-
Pension contribution		827	533
Rates		3,433	3,592
Water rates		4,693	7,750
Heating and lighting		18,600	21,963
Laundry and cleaning		23,931	17,975
Repairs and maintenance		77,640	38,787
Lift maintainance		1,795	471
Telephone		1,437	1,136
Decorative Décor		-	10,437
Postage and stationery		4,735	7,468
Travelling expenses		-	398
Sundry expenses		4,316	4,517
Audit and accountancy		2,220	2,220
Legal and professional		-	7,205
Insurance		51,176	13,687
Bank charges		1,412	924
Depreciation		12,333	10,019
		<b>282,516</b>	<b>213,864</b>
<b>Total Outgoing resources</b>		<b>374,768</b>	<b>342,370</b>
<b>Net Incoming resources</b>		<b>159,338</b>	<b>26,558</b>
Rental income		73,699	71,458
HMRC JRS Grant		-	6,771
Interest		540	10
<b>Net income of the year</b>		<b>233,577</b>	<b>104,797</b>
Funds brought forward		1,344,245	1,239,448
<b>Funds carried forward</b>		<b>1,577,822</b>	<b>1,344,245</b>

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**BALANCE SHEET AS AT 31 DECEMBER 2022**

	Notes	£	2022 £	£	2021 £
<b>Fixed assets</b>					
<b>Tangible assets</b>	1				
Freehold land and building		1,049,953		1,049,952	
Fixture and fittings		30,928		21,963	
Office equipments		<u>6,071</u>		<u>8,094</u>	
			1,086,952		1,080,009
<b>Current assets</b>					
Debtors and prepayment					
Cash at bank and in hand		<u>500,153</u>		<u>296,777</u>	
		500,153		296,777	
<b>Current liabilities</b>					
Other creditors	2	<u>9,283</u>		<u>32,541</u>	
<b>Net current Assets / (Liabilities)</b>			490,870		264,236
<b>Bank loan and overdraft</b>					
<b>Net assets</b>			<u><u>1,577,822</u></u>		<u><u>1,344,245</u></u>
<b>Represented by</b>			£		£
Unrestricted income funds			1,577,822		1,344,245
<b>Total funds carried forward</b>			<u><u>1,577,822</u></u>		<u><u>1,344,245</u></u>

# THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 ACCOUNTING POLICIES

These financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statements of Recommended Practice on Accounting by Charities using the following accounting policies:

#### DEPRECIATION

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Fixtures and Fittings - 25 % Per annum reducing balance  
Equipments-25% Per annum reducing balance

In accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015), no depreciation is provided on the freehold property.

However, this policy is contrary to the UK Generally Accepted Accounting Principal (as amended) which specially requires that Tangible Assets should be depreciated.

The reason for this departure is that the useful economic life is infinite and together with maintenance and repairs, the residual value of the asset, at the end of its economic useful life to the entity, will be significantly greater than its carrying amount. On these grounds the depreciation charge and related accumulated depreciation balance are not material.

#### CASH FLOW STATEMENT

The Committee has taken advantage of the exemption in Financial Reporting Standard No. 1 from including a cash flow statement in the financial statements on the grounds that the charity is small.

#### INCOME

The income shown in the Statement of Financial Activities represents grants, donations, and subscriptions received during the financial year.

#### VALUE ADDED TAX

VAT is not recoverable by the Gurdwara, and as such is included in the relevant costs.

THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

1 TANGIBLE FIXED ASSETS

	Freehold land and building	Fixtures and Fittings	Equipments	Total
Cost :	£	£	£	£
Balance brought forward	1,049,953	235,810	22,270	1,308,033
Addition at cost	20,000	19,275	-	39,275
Disposal at cost	- 19,999	-	-	- 19,999
Balance carried forward	<u>1,049,953</u>	<u>255,084</u>	<u>22,270</u>	<u>1,327,308</u>
<b>Depreciation :</b>	<b>£</b>	<b>£</b>		<b>£</b>
Balance brought forward	-	213,847	14,176	228,022
Depreciation charge	-	10,309	2,024	12,333
	<u>-</u>	<u>224,156</u>	<u>16,199</u>	<u>240,355</u>
<b>Net book value :</b>	<b>£</b>	<b>£</b>		<b>£</b>
At 31 December 2022	<u>1,049,953</u>	<u>30,928</u>	<u>6,071</u>	<u>1,086,953</u>
At 31 December 2021	<u>1,049,952</u>	<u>21,963</u>	<u>8,094</u>	<u>1,080,009</u>

2 CURRENT LIABILITIES

	2022	2021
	£	£
Trade creditors	-	20,000
PAYE	251	932
Net wages	-	224
Other creditors	2,220	2,220
Rent deposits	6,812	9,614
	<u>9,283</u>	<u>32,541</u>

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

England & Wales - Charity number 258324

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# Accounts

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**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

Charity registration number : 258324

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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# **The Central Gurdwara (British Isles) London Khalsa Jatha**

## **Report of the Managing Trustees**

### **For the year ending 31 December 2021**

The Trustees and Management Committee has pleasure in submitting its Report to the Members, together with the Financial Statements of the Temple for the year ending 31 December 2021.

#### **Introduction and Principal Activity**

The Central Gurdwara London is a charity located in London and primarily serves the Sikh community. The Central Gurdwara London, also known as the Khalsa Jatha is a religious charity centred on the Sikh faith. All aspects of the Khalsa Jatha operations and management are premised on the foundations of Sikh teachings and principles.

Whilst our primary objective is to enable those of a Sikh heritage and Sikh commitment with a place of worship, sangat (congregation) and langar (communal kitchen and food), the Khalsa Jatha prides itself on being able to extend its building and its volunteers' time to all members of the local and wider community.

#### **Trustees and Management Committee**

The following 15 Trustees and Management Committee Members who were appointed and/or reappointed and held office since 1 March 2020 as election has taken place on 1 March 2020 are:

Gurpreet Singh Anand - President  
Jasvinder Singh Alg - Vice President  
Manpaal Singh Anand - General Secretary  
Ramneek Kaur - Assistant General Secretary  
Sukhbinder Singh Paul - Finance Secretary  
Ranbir Singh Alg - Assistant Finance Secretary  
Charanjit Singh Bansal - Social & Cultural Secretary  
Mandip Singh Sohal - Education Secretary  
Harvinder Kaur Dulku - Health & Wellbeing  
Manjeet Kaur Gill - Provisions Secretary  
Harmohan Singh Puri - Property Secretary  
Rajvinder Singh Jagdev - Fundraising  
Gurvinder Kaur Randhawa - Dharam Parchar Secretary  
Satpal Singh Choudry - Librarian

#### **Aims and Objectives**

In addition to our aims and objectives as defined in our constitution, the Khalsa Jatha set out its aims and objectives, as follows:

1. Practice of Sikhism: to provide facilities to enable followers of the Sikh religion to practise their faith in a convenient and conducive environment in accordance to Sikh Gurmat i.e., the principles and rules laid down by the Ten Gurus and Sri Guru Granth Sahib (the Holy Scriptures).
2. Celebration of Sikhism and Sikh Beliefs: to hold key events to highlight events on the Sikh calendar.
3. Focus on education: ensure the charity delivers education on both religious ideology and Punjabi language and providing opportunities for the distribution of non-faith information and education.

4. Community Focus and Public Benefit: focus on the community integration and diversity.
5. Improve the Khalsa Jatha facilities: increase the facilities and capacity of the Khalsa Jatha building.

A key measurement for the Management Committee as to their performance over the year is how closely we managed to deliver to our objectives and to the wishes of the Sangat (congregation).

#### Practice of Sikhism

The Gurdwara is open daily between 5.30 am to 9.00 pm. Daily morning and evening service are conducted inside the Gurdwara. Services and other practices according to the Sikh Rehit Maryada (Sikh Code of Conduct) are performed for weddings, birthdays, name-giving ceremonies, funerals or any other occasions according to the needs of worshippers throughout the year.

Regular daily services/prayers are conducted at the following times:

6.00 am to 7.30 am ( Nit-Nem )

6.00 pm to 7.30 pm. (Rehras, Evening rendering)

Guru-ka-Langar (free kitchen for all) was supported and kept running throughout the year as is required by Sikh code of conduct.

#### Celebration of Sikhism and Sikh Beliefs

The Khalsa Jatha celebrated all main events on the Sikh calendar. All the major Gurupurabs (special religious anniversaries) were celebrated these included:

- (i) Avtaar Gurpurab Guru Gobind Singh Jee
- (ii) Vaisakhi (Birthday of Khalsa)
- (iii) Shaheedi Purab Guru Arjan Dev Jee
- (iv) Diwali/Bandi Chhor Divas
- (v) Avtaar Gurpurab Guru Nanak Dev Jee
- (vi) Shaheedi Purab Guru Teg Bahadur Sahib Jee
- (vii) Sahibzadae Shaheedi Purab
- (viii) Sangrand services were held at the start of each month

#### Focus on Education

The Khalsa Jatha holds Punjabi classes in the premises every Sunday. An average of 25 students attend and we have 3 teaching staff. Every teacher commands sufficient Punjabi language skills to be able to teach children up to A level standard.

In addition to Punjabi language teaching, the Khalsa Jatha provides educational and learning classes for:

- a. Kirtan classes, classical Sikh hymns recitals
- b. Tabla and Harmonium classes, learning to play the Indian drums and harmonium

Coach trips are organised to various places for the benefit of those who wish to pay for visits to religious events and cultural activities.

#### Community Focus and Public Benefit

A variety of actions have been taken to promote community diversity, integration for the greater public benefit. These include:

Increasing the knowledge of Sikhism and the functioning of the Gurdwara to the wider community through presentations and walkthroughs for local students. We have hosted Primary, Secondary Schools and Universities from across Europe, where students and teachers spend between one and half to two hours inside the Gurdwara. They are shown all the facilities provided to the Sangat and are made aware of all the practices and traditional routine of prayers in the Gurdwara. They are taken around the building, and shown the Langar Hall, where all the worshippers prepare and eat food

together. The children show great interest in the Sikh way of worship and ask many questions to satisfy their curiosity. Refreshments are also provided to these visitors.

Conclusions By Trustees

We remain indebted to all those who continue to perform selfless service in the name of the Almighty. Our Ardas remains for their blessings.

For and on behalf of the Managing Trustees

  
Gurpreet Singh Anand

Dated: 16<sup>th</sup> October 2022

## THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

This report is used in respect of an audit carried out under section 43 of the Charities Act 1993.

We have audited the financial statements of **The Central Gurdwara (British Isles) London Khalsa Jatha** for the year ended 31 December 2021 comprise the Income and Expenditure Account, Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out there in.

This report is made solely to the charity's trustees, as a body, in accordance with Section 43 of the Charities Act 1993. Our audit work has been undertaken of that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### *Respective responsibilities of trustees and auditors*

The trustees' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards ( United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the charity's financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

We have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland ).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the relevant financial reporting framework and are prepared in accordance with the Charities Act 1993.

In addition we report to you if, in our opinion, the charity has not kept sufficient accounting records or if the statement of accounts does not accord with those records or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Annual Report, and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

#### *Basis of audit opinion*

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

***Opinion***

In our opinion :

- the financial statements give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, its including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- the financial statements have been prepared in accordance with the Charities Act 1993.

*Registered Auditors  
and Chartered Accountants*  
Archer Associates  
Churchill House  
120 Bunns Lane  
London NW7 2AS

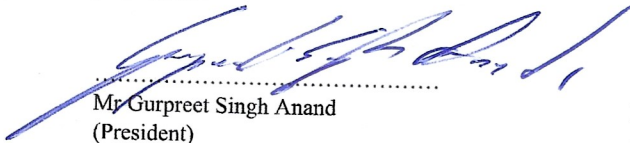


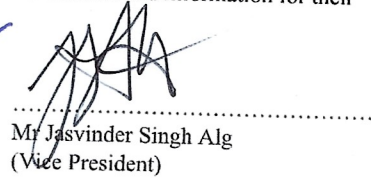
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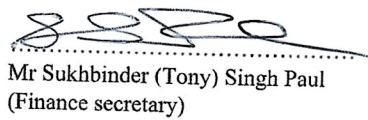
**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**COMMITTEES' APPROVAL OF FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

We approve these financial statements for the year ended 31 DECEMBER 2021 set out on pages 7 to 10 and we confirm that we have made available all records and information for their preparation.

  
.....  
Mr Gurpreet Singh Anand  
(President)

  
.....  
Mr Jasvinder Singh Alg  
(Vice President)

  
.....  
Mr Sukhbinder (Tony) Singh Paul  
(Finance secretary)

Date 16<sup>th</sup> October 2022

THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
<b>INCOMING RESOURCES</b>			
<b><u>Direct Charitable Income</u></b>			
Donations	1	368,928	188,840
<b>Total Incoming resources</b>		<b>368,928</b>	<b>188,840</b>
<b>OUTGOING RESOURCES</b>			
<b><u>Direct Charitable Expenditure :</u></b>			
Education and cultural		22,574	30,850
Oxygen Supply India		70,019	
Langar		35,912	36,137
		<b>128,505</b>	<b>66,987</b>
<b>Other expenditure :</b>			
<b><u>Management and Administration</u></b>			
Staff salaries		64,782	43,246
Casual wages		-	1,400
Pension contribution		533	1,132
Rates		3,592	3,999
Water rates		7,750	2,262
Heating and lighting		21,963	18,476
Insurance		13,687	9,465
Laundry and cleaning		17,975	10,235
Repairs and maintenance		38,787	22,467
Lift maintainance		471	2,082
Telephone		1,136	989
Decorative Décor		10,437	
Postage and stationery		7,468	8,161
Amrit Singh Travelling reimbursement		398	
Sundry expenses		4,517	3,900
Audit and accountancy		2,220	2,220
Legal and professional		7,205	113,382
Interest	-	10	4
Bank charges		924	418
Depreciation		10,019	7,211
		<b>213,854</b>	<b>251,049</b>
<b>Total Outgoing resources</b>		<b>342,360</b>	<b>318,036</b>
<b>Net Incoming resources</b>		<b>26,568</b>	<b>(129,196)</b>
Rental income		71,458	80,308
HMRC JRS Grant		6,771	
<b>Net income of the year</b>		<b>104,797</b>	<b>(48,888)</b>
Funds brought forward		1,239,448	1,288,335
Funds carried forward		<b>1,344,245</b>	<b>1,239,448</b>

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**BALANCE SHEET AS AT 31 DECEMBER 2021**

	Notes	£	2021 £	£	2020 £
<b>Fixed assets</b>					
<b>Tangible assets</b>	2				
Freehold land and building		1,049,952		1,019,952	
Fixture and fittings		21,963		10,841	
Office equipments		<u>8,094</u>		<u>10,792</u>	
			1,080,009		1,041,585
<b>Current assets</b>					
Debtors and prepayment					
Cash at bank and in hand		<u>296,777</u>		<u>212,988</u>	
		296,777		212,988	
<b>Current liabilities</b>					
Other creditors	3	<u>32,541</u>		<u>15,126</u>	
<b>Net current Assets / (Liabilities)</b>			264,236		197,862
<b>Bank loan and overdraft</b>					
<b>Net assets</b>			<u><u>1,344,245</u></u>		<u><u>1,239,448</u></u>
<b>Represented by</b>			£		£
Unrestricted income funds			1,344,245		1,239,448
<b>Total funds carried forward</b>			<u><u>1,344,245</u></u>		<u><u>1,239,448</u></u>

# THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 ACCOUNTING POLICIES

These financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statements of Recommended Practice on Accounting by Charities using the following accounting policies:

#### DEPRECIATION

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Fixtures and Fittings - 25 % Per annum reducing balance  
Equipments-25% Per annum reducing balance

In accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015), no depreciation is provided on the freehold property.

However, this policy is contrary to the UK Generally Accepted Accounting Principal (as amended) which specially requires that Tangible Assets should be depreciated.

The reason for this departure is that the useful economic life is infinite and together with maintenance and repairs, the residual value of the asset, at the end of its economic useful life to the entity, will be significantly greater than its carrying amount. On these grounds the depreciation charge and related accumulated depreciation balance are not material.

#### CASH FLOW STATEMENT

The Committee has taken advantage of the exemption in Financial Reporting Standard No. 1 from including a cash flow statement in the financial statements on the grounds that the charity is small.

#### INCOME

The income shown in the Statement of Financial Activities represents grants, donations, and subscriptions received during the financial year.

#### VALUE ADDED TAX

VAT is not recoverable by the Gurdwara, and as such is included in the relevant costs.

THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

2 TANGIBLE FIXED ASSETS

	Freehold land and building £	Fixtures and Fittings £	Equipments £	Total £
<b>Cost :</b>				
Balance brought forward	1,019,953	217,367	22,270	1,259,590
Addition at cost	30,000	18,443		48,443
Disposal at cost				-
Balance carried forward	<u>1,049,953</u>	<u>235,810</u>	<u>22,270</u>	<u>1,308,033</u>
<b>Depreciation :</b>	£	£		£
Balance brought forward	-	206,526	11,478	218,003
Depreciation charge	-	7,321	2,698	10,019
	<u>-</u>	<u>213,847</u>	<u>14,176</u>	<u>228,022</u>
<b>Net book value :</b>	£	£		£
At 31 December 2021	<u>1,049,953</u>	<u>21,963</u>	<u>8,094</u>	<u>1,080,010</u>
At 31 December 2020	<u>1,019,952</u>	<u>10,841</u>	<u>10,792</u>	<u>1,041,585</u>

3 CURRENT LIABILITIES

	2021 £	2020 £
Trade creditors	20,000	-
PAYE	932	948
Net wages	(224)	-
Other creditors	2,220	4,440
Rent deposits	9,614	9,738
	<u>32,541</u>	<u>15,126</u>

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

England & Wales - Charity number 258324

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# Accounts

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**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

Charity registration number : 258324

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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## **The Central Gurdwara (British Isles) London Khalsa Jatha**

### **Report of the Managing Trustees**

#### **For the year ending 31 December 2020**

The Trustees and Management Committee has pleasure in submitting its Report to the Members, together with the Financial Statements of the Temple for the year ending 31 December 2020.

#### **Introduction and Principal Activity**

The Central Gurdwara London is a charity located in London and primarily serves the Sikh community. The Central Gurdwara London, also known as the Khalsa Jatha is a religious charity centred on the Sikh faith. All aspects of the Khalsa Jatha operations and management are premised on the foundations of Sikh teachings and principles.

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#### **Trustees and Management Committee**

The following Trustees and Management Committee Members who were appointed and/or reappointed and held office from 9 June 2013 to 29 Feb 2020:

Rajinder Singh Bhasin – President  
Bhai Chattar Singh Virk – Vice President  
Taranjit Singh Chadha – General Secretary  
Kuljit Singh Gulati – Assistant General Secretary  
Narinder Singh Ahluwalia – Finance Secretary  
Rajinder Singh Bakshi – Provisions Secretary  
Jasbir Singh Ghai – Building Maintenance person  
Jagmail Singh Gill assisting Jasbir Singh Ghai and advisor to the committee  
Jaspal Singh Anand – Cultural and Social Secretary  
Pawan Kaur Arora – Matrimony Secretary  
Bhai Bhagwant Singh – Dharam Parchar  
Jaswinder Singh Alg – Computer Security  
Gurpreet Singh Anand – Youth Activities  
Raj Singh Narula – Assistant Finance Secretary  
Pammi ( Gurvinder Kaur ) Randhawa – Health and Wellbeing Secretary

The following 15 Trustees and Management Committee Members who were appointed and/or reappointed and held office since 1 March 2020 as election has taken place on 1 March 2020 are:

Gurpreet Singh Anand - President  
Jasvinder Singh Alg - Vice President  
Manpaal Singh Anand - General Secretary  
Ramneek Kaur - Assistant General Secretary  
Sukhbinder Singh Paul - Finance Secretary  
Ranbir Singh Alg - Assistant Finance Secretary  
Charanjit Singh Bansal - Social & Cultural Secretary  
Mandip Singh Sohal - Education Secretary  
Harvinder Kaur Dulku - Health & Wellbeing  
Manjeet Kaur Gill - Provisions Secretary  
Preea Hayre - Matrimonial Secretary (resigned September 2021)  
Harmohan Singh Puri - Property Secretary  
Rajvinder Singh Jagdev - Fundraising  
Gurvinder Kaur Randhawa - Dharam Parchar Secretary  
Satpal Singh Choudry - Librarian

## Aims and Objectives

In addition to our aims and objectives as defined in our constitution, the Khalsa Jatha set out its aims and objectives, as follows:

1. Practice of Sikhism: to provide facilities to enable followers of the Sikh religion to practise their faith in a convenient and conducive environment in accordance to Sikh Gurmat i.e., the principles and rules laid down by the Ten Gurus and Sri Guru Granth Sahib (the Holy Scriptures).
2. Celebration of Sikhism and Sikh Beliefs: to hold key events to highlight events on the Sikh calendar.
3. Focus on education: ensure the charity delivers education on both religious ideology and Punjabi language and providing opportunities for the distribution of non-faith information and education.
4. Community Focus and Public Benefit: focus on the community integration and diversity.
5. Improve the Khalsa Jatha facilities: increase the facilities and capacity of the Khalsa Jatha building.

A key measurement for the Management Committee as to their performance over the year is how closely we managed to deliver to our objectives and to the wishes of the Sangat (congregation).

## Practice of Sikhism

The Gurdwara is open daily between 5.30 am to 9.00 pm. Daily morning and evening service are conducted inside the Gurdwara. Services and other practices according to the Sikh Rehit Maryada (Sikh Code of Conduct) are performed for weddings, birthdays, name-giving ceremonies, funerals or any other occasions according to the needs of worshippers throughout the year.

Regular daily services/prayers are conducted at the following times:

6.00 am to 7.30 am ( Nit-Nem )

6.00 pm to 7.30 pm. (Rehras, Evening rendering)

Guru-ka-Langar (free kitchen for all) was supported and kept running throughout the year as is required by Sikh code of conduct.

## Celebration of Sikhism and Sikh Beliefs

The Khalsa Jatha celebrated all main events on the Sikh calendar. All the major Gurupurabs (special religious anniversaries) were celebrated these included:

- (i) Avtaar Gurpurab Guru Gobind Singh Jee
- (ii) Vaisakhi (Birthday of Khalsa)
- (iii) Shaheedi Purab Guru Arjan Dev Jee
- (iv) Diwali/Bandi Chhor Divas
- (v) Avtaar Gurpurab Guru Nanak Dev Jee
- (vi) Shaheedi Purab Guru Teg Bahadur Sahib Jee
- (vii) Sahibzadae Shaheedi Purab
- (viii) Sangrand services were held at the start of each month

## Focus on Education

The Khalsa Jatha holds Punjabi classes in the premises every Sunday. An average of 25 students attend and we have 3 teaching staff. Every teacher commands sufficient Punjabi language skills to be able to teach children up to A level standard.

In addition to Punjabi language teaching, the Khalsa Jatha provides educational and learning classes for:

- a. Kirtan classes, classical Sikh hymns recitals
- b. Tabla and Harmonium classes, learning to play the Indian drums and harmonium

Coach trips are organised to various places for the benefit of those who wish to pay for visits to religious events and cultural activities.

## Community Focus and Public Benefit

A variety of actions have been taken to promote community diversity, integration for the greater public benefit. These include: Increasing the knowledge of Sikhism and the functioning of the Gurdwara to the wider community through presentations and walkthroughs for local students. We have hosted Primary, Secondary Schools and Universities from across Europe, where students and teachers spend between one and half to two hours inside the Gurdwara. They are shown all the facilities provided to the Sangat and are made aware of all the practices and traditional routine of prayers in the Gurdwara. They are taken around the

building, and shown the Langar Hall, where all the worshippers prepare and eat food together. The children show great interest in the Sikh way of worship and ask many questions to satisfy their curiosity. Refreshments are also provided to these visitors.

Conclusions By Trustees

We remain indebted to all those who continue to perform selfless service in the name of the Almighty. Our Ardas remains for their blessings.

For and on behalf of the Managing Trustees



Gurpreet Singh Anand

Dated: 21 OCTOBER 2021

## THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

This report is used in respect of an audit carried out under section 43 of the Charities Act 1993.

We have audited the financial statements of **The Central Gurdwara (British Isles) London Khalsa Jatha** for the year ended 31 December 2020 comprise the Income and Expenditure Account, Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out there in.

This report is made solely to the charity's trustees, as a body, in accordance with Section 43 of the Charities Act 1993. Our audit work has been undertaken of that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### *Respective responsibilities of trustees and auditors*

The trustees' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the charity's financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

We have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the relevant financial reporting framework and are prepared in accordance with the Charities Act 1993.

In addition we report to you if, in our opinion, the charity has not kept sufficient accounting records or if the statement of accounts does not accord with those records or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Annual Report, and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

#### *Basis of audit opinion*

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanation which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

*Opinion*

In our opinion :

- the financial statements give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, its including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- the financial statements have been prepared in accordance with the Charities Act 1993.

*Registered Auditors  
and Chartered Accountants*  
Archer Associates  
Churchill House  
120 Bunns Lane  
London NW7 2AS



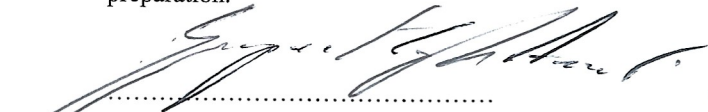
Date

26/10/21

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**COMMITTEES' APPROVAL OF FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

We approve these financial statements for the year ended 31 DECEMBER 2020 set out on pages 7 to 10 and we confirm that we have made available all records and information for their preparation.



.....

Mr Gurpreet Singh Anand  
(President)



.....

Mr Manpaal Singh Anand  
(General Secretary)



.....

Mr Sukhbinder (Tony) Singh Paul  
(Finance secretary)

Date 21 OCTOBER 2021

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	2019 £
<b>INCOMING RESOURCES</b>			
<b><u>Direct Charitable Income</u></b>	<b>1</b>		
Donations		188,840	206,257
<b>Total Incoming resources</b>		<b>188,840</b>	<b>206,257</b>
<b>OUTGOING RESOURCES</b>			
<b><u>Direct Charitable Expenditure :</u></b>			
Education and cultural		30,850	23,098
Langar		36,137	17,982
		<b>66,987</b>	<b>41,080</b>
<b><u>Other expenditure :</u></b>			
<b><u>Management and Administration</u></b>			
Staff salaries		43,246	40,133
Casual wages		1,400	-
Pension contribution		1,132	-
Rates		3,999	4,439
Water rates		2,262	2,309
Heating and lighting		18,476	19,621
Insurance		9,465	16,075
Laundry and cleaning		10,235	14,276
Repairs and maintenance		22,467	37,685
Lift maintainance		2,082	1,278
Telephone		989	875
Postage and stationery		8,161	2,116
Sundry expenses		3,900	856
Audit and accountancy		2,220	2,220
Legal and professional		113,382	45,866
Interest		4	34
Bank charges		418	811
Depreciation		7,211	2,239
		<b>251,049</b>	<b>190,833</b>
<b>Total Outgoing resources</b>		<b>318,036</b>	<b>231,913</b>
<b>Net Incoming resources</b>		<b>(129,196)</b>	<b>(25,656)</b>
Rental income		80,308	96,689
<b>Net income of the year</b>		<b>(48,888)</b>	<b>71,033</b>
Funds brought forward		1,288,336	1,217,302
<b>Funds carried forward</b>		<b>1,239,448</b>	<b>1,288,336</b>

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**BALANCE SHEET AS AT 31 DECEMBER 2020**

	Notes	£	2020 £	£	2019 £
<b>Fixed assets</b>					
<b>Tangible assets</b>					
	2				
Freehold land and building		1,019,952		983,642	
Fixture and fittings		10,841		6,077	
Office equipments		<u>10,792</u>		<u>639</u>	
			1,041,585		990,358
<b>Current assets</b>					
Debtors and prepayment				4,484	
Cash at bank and in hand		<u>212,988</u>		<u>321,555</u>	
		212,988		326,039	
<b>Current liabilities</b>					
Other creditors	3	<u>15,126</u>		<u>28,061</u>	
<b>Net current Assets / (Liabilities)</b>			197,862		297,978
<b>Bank loan and overdraft</b>					
<b>Net assets</b>			<u><u>1,239,448</u></u>		<u><u>1,288,335</u></u>
<b>Represented by</b>					
Unrestricted income funds			1,239,448		1,288,335
<b>Total funds carried forward</b>			<u><u>1,239,448</u></u>		<u><u>1,288,335</u></u>

# THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 1 ACCOUNTING POLICIES

These financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statements of Recommended Practice on Accounting by Charities using the following accounting policies:

#### DEPRECIATION

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Fixtures and Fittings - 25 % Per annum reducing balance  
Equipments-25% Per annum reducing balance

In accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015), no depreciation is provided on the freehold property.

However, this policy is contrary to the UK Generally Accepted Accounting Principal (as amended) which specially requires that Tangible Assets should be depreciated.

The reason for this departure is that the useful economic life is infinite and together with maintenance and repairs, the residual value of the asset, at the end of its economic useful life to the entity, will be significantly greater than its carrying amount. On these grounds the depreciation charge and related accumulated depreciation balance are not material.

#### CASH FLOW STATEMENT

The Committee has taken advantage of the exemption in Financial Reporting Standard No. 1 from including a cash flow statement in the financial statements on the grounds that the charity is small.

#### INCOME

The income shown in the Statement of Financial Activities represents grants, donations, and subscriptions received during the financial year.

#### VALUE ADDED TAX

VAT is not recoverable by the Gurdwara, and as such is included in the relevant costs.

**THE CENTRAL GURDWARA (BRITISH ISLES) LONDON KHALSA JATHA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**2 TANGIBLE FIXED ASSETS**

	<b>Freehold land and building</b>	<b>Fixtures and Fittings</b>	<b>Equipments</b>	<b>Total</b>
<b>Cost :</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance brought forward	983,642	208,990	8,519	1,201,151
Addition at cost	36,311	8,377	13,751	58,439
Disposal at cost				-
Balance carried forward	<u>1,019,953</u>	<u>217,367</u>	<u>22,270</u>	<u>1,259,590</u>
<b>Depreciation :</b>	<b>£</b>	<b>£</b>		<b>£</b>
Balance brought forward	-	202,912	7,880	210,792
Depreciation charge	-	3,614	3,597	7,211
	<u>-</u>	<u>206,526</u>	<u>11,478</u>	<u>218,003</u>
<b>Net book value :</b>	<b>£</b>	<b>£</b>		<b>£</b>
At 31 December 2020	<u>1,019,953</u>	<u>10,841</u>	<u>10,792</u>	<u>1,041,586</u>
At 31 December 2019	<u>983,642</u>	<u>6,077</u>	<u>639</u>	<u>990,358</u>

**3 CURRENT LIABILITIES**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
PAYE	948	1,648
Net wages	-	8,150
Other creditors	4,440	6,600
Rent deposits	9,738	11,663
	<u>15,126</u>	<u>28,061</u>