

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
- 2 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

**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
<b>Total</b>		<b>426,673</b>	<b>393,714</b>
<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><u>FIXED ASSETS</u></b>			
Freehold land and building		1,060,838	1,060,838
<b><u>Tangible assets</u></b>	<b>6</b>		
Fixture and fittings		19,184	23,196
Office equipments		3,415	4,553
		<b>1,083,437</b>	<b>1,088,587</b>
<b><u>CURRENT ASSETS</u></b>			
Debtors and prepayment		1,468	-
Cash at bank and in hand		542,214	478,251
Other debtors	<b>7</b>	52,167	50,166
		<b>1,679,286</b>	<b>1,617,004</b>
<b><u>NET CURRENT ASSETS</u></b>			
<b><u>TOTAL ASSETS LESS CURRENT CREDITORS</u></b>			
Amounts falling due after more than one year	<b>8</b>	- 11,292 -	10,130
		<b>1,667,994</b>	<b>1,627,134</b>
<b><u>NET ASSETS FUNDS</u></b>			
Unrestricted funds	<b>10</b>	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 £
<b>Cost</b>				
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>
<b>Net Book Value</b>				
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/> 358,479	<hr/> 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/> 129,313	<hr/> 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/> 166,346	<hr/> 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/> 260,327	<hr/> 219,802
Total resources expended	<hr/> 426,673	<hr/> 393,714
<b>Net incoming resources for the year</b>	<hr/> <b>61,119</b>	<hr/> <b>29,051</b>