

GURU TEGH BAHADUR GURUDWARA (SIKH TEMPLE)

England & Wales · Charity number 505157

Details

Other names GURU TEGHBAHADUR GURDWARA (SIKH TEMPLE)

Status Registered

Legal form Other

Registered 1976-05-20

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

Contact

Address 106 East Park Rd
Leicester
LE5 4QB

Phone 01162742453

Email gtb_gurdwara@hotmail.co.uk

Website <http://leicestergurdwara.com/>

Activities

Objects: 1)TO PROMOTE SIKH RELIGION IN THE CITY OF LEICESTER BY THE FOLLOWING MEANS AND BY SUCH OTHER MEANS AS THE COMMITTEE SHALL THINK FIT;A)THE MAINTENANCE OF A TEMPLE FOR WORSHIP.B)THE CELEBRATION OF SIKH RELIGIOUS FESTIVALS .C)THE CONDUCT OF BAPTISM,MARRIAGE AND FUNERAL RITES IN ACCORDANCE WITH SIKH RELIGIOUS OBSERVANCE.D)THE ESTABLISHMENT OF A LIBRARY CONTAINING BOOKS IN PUNJABI AND ENGLISH ON SIKH RELIGION,HISTORY AND CULTURE.E)THE INSTRUCTION OF CHILDREN AND ADULTS IN SIKH RELIGIOUS PRINCIPLES AND PROMOTING THE APPLICATION OF THOSE PRINCIPLES GENERALLY TO RELATIONSHIPS WITHIN AND OUTSIDE THE SIKH COMMUNITY. 2)IN THE PROMOTION OF THE SAID OBJECT THE COMMITTEE AND THE MEMBERS OF THE CHARITY SHALL RESPECT AND OBEY HUKAM NAMA OF AKAL TAKHAT SAHIB.

Activities: The charity promotes the Sikh religion through operating a temple of worship and a Punjabi supplementary school which teaches about Sikh history and religion and teaches the Punjabi language.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** CITY OF LEICESTER
- Leicester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£1,163,409	£879,719	£3,978,936	32
2023-09-30	£847,372	£686,471	£3,695,246	22
2022-12-31	£984,817	£812,290	£3,463,771	14
2021-12-31	£1,019,331	£598,546	£3,291,244	14
2020-12-31	£502,483	£533,854	£2,870,459	24

Trustees

Name	Role	Appointed
Amrik Singh		2024-10-15
Amrit Pal		2022-10-15
BALWANT SINGH JOHAL		1996-10-11
Baljinder Singh Klair		2024-10-15
Deep Singh Kaila		2014-10-15
GURMAIL SINGH		1996-10-11
Gurnam Singh Rai		2024-10-15
HARMINDER SINGH		2022-10-15
Harbans Kaur Gill		2022-10-15
Jagdeep Singh		2024-10-15
Jaspal Singh		2024-10-15
Jatinder Deep Singh		2024-10-15
Jatinder Singh Chahal		2024-10-15
Jetinder Kaur Sangha		2024-10-15
Kartar Singh Bring		2022-10-15
MUKHTIAR SINGH		2018-10-06
Mandeep Singh		2024-10-15
Paramjeet Singh Rai		2018-10-06
SUKHDEV SINGH BANSALL		1996-10-11
Satwinder Singh Deol		2024-10-15
Sukhjinder Singh		2022-10-15
Tarsem Singh Dhadwar		2022-10-15

GURU TEGH BAHADUR GURUDWARA (SIKH TEMPLE)

England & Wales - Charity number 505157

Accounts

Charity number: 505157

Guru Tegh Bahadur Gurdwara
Report of the Trustees and Unaudited Financial Statements
For the year ended 30 September 2024

Guru Tegh Bahadur Gurdwara
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For the year ended 30 September 2024

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**Guru Tegh Bahadur Gurdwara
Report of the Trustees
For the year ended 30 September 2024**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 30 September 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's Objects are to promote the Sikh religion in the city of Leicester by the following means and by such other means as the Trustees shall think fit:

- a) The maintenance of a temple of worship;
- b) The celebration of Sikh religious festivals;
- c) The conduct of baptism, marriage and funeral rites in accordance with the Sikh religious observance;
- d) The establishment of a library containing books in Punjabi and English on Sikh religion, history and culture;
- e) The instruction of children and adults in Sikh religious principles and promoting the application of those principles generally to relationships within and outside the Sikh Community.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**Guru Tegh Bahadur Gurdwara
Report of the Trustees Continued
For the year ended 30 September 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Changes In the Committee Members :

As per the Constitution , election took place on 29th September 2024. As a result of these election a new committee was appointed and their term in office commenced on 8th October 2024. The members of the elected committee are as outlined below :

President

Gumam Singh commenced office 8th October 2024

Vice President

Sukhjinder Singh commenced office 8th October 2024

General Secretary

Satwinder Singh Deol commenced 8th October 2024

Assistant General Secretary

Tarsem Singh Dhadwaar commenced 8th October 2024

Stage Secretary

Mukhtiar Singh Gosal commenced 8th October 2024

Assistant Stage Secretary

Harminder Singh commenced 8th October 2024

Treasurer

Paramjit Singh Rai commenced 8th October 2024

Assistant Treasurer

Deep Singh Kaila commenced 8th October 2024

Education Secretary

Jetinder Kaur Sanga commenced 8th October 2024

Librarian

Amritpal Singh commenced 8th October 2024

Store & Kitchen Secretary

Bibi Harbans Kaur commenced 8th October 2024

Maintenance Secretary

Jagdeep Singh commenced 8th October 2024

Sports Secretary

Jatinder Singh Chahal commenced 8th October 2024

Member

Mandeep Singh commenced 8th October 2024

Member

Kartar Singh Biring commenced 8th October 2024

Member

Jaspal Singh Hundal commenced 8th October 2024

Member

Amrik Singh commenced 8th October 2024

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity

Guru Tegh Bahadur Gurdwara

**Guru Tegh Bahadur Gurdwara
Report of the Trustees Continued
For the year ended 30 September 2024**

Charity registration number 505157
Principal address 106 East Park Road
Leicester
Leicestershire
LE5 4QB

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Balwant Singh Johal
Gurnam Singh
Sukhdev Singh Bansal
Deep Singh Kaila
Jagdeep Singh
Kulwant Singh
Jatinder Deep Singh
Anrik Singh
Satwinder Singh Deol
Mandeep Singh
Gurnam Singh
Jaspal Singh
Jetinder Kaur Sangha
Baljinder Singh Klair
Jatinder Singh Chahal
Kartar Singh Bring
Sukhjinder Singh
Amarjit Minhas
Tarsem Singh Dhadwar
Amrit Pal
Harbans Kaur Gill
Harinder Singh
Mukhtiar Singh
Paramjeet Singh Rai

Independent examiners

Accountancy Solutions
Office 5
Mansfield Business Centre
Ashfield Avenue
Mansfield Nottinghamshire
NG18 2AE

Approved by the Board of Trustees and signed on its behalf by

Gurnam Singh
Trustee

Gurnam Singh

06 June 2025

7/7/2025

**Guru Tegh Bahadur Gurdwara
Independent Examiners Report to the Trustees
For the year ended 30 September 2024**

I report to the trustees on my examination of the accounts of the charity for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Accountancy Solutions
Office 5
Mansfield Business Centre
Ashfield Avenue
Mansfield Nottinghamshire
NG18 2AE

06 June 2025

Guru Tegh Bahadur Gurdwara
Statement of Financial Activities
For the year ended 30 September 2024

	Notes	Unrestricted funds	2023
		£	£
Income and endowments from:			
Donations and legacies	2	1,146,409	831,170
Other income	3	17,000	16,200
Total		<u>1,163,409</u>	<u>847,370</u>
Expenditure on:			
Charitable activities	4/5	(879,719)	(686,470)
Total		<u>(879,719)</u>	<u>(686,470)</u>
Net Income		283,690	160,900
Reconciliation of funds			
Total funds brought forward		3,695,246	3,534,346
Total funds carried forward		<u>3,978,936</u>	<u>3,695,246</u>

**Guru Tegh Bahadur Gurdwara
Statement of Financial Position
As at 30 September 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	10	4,457,925	3,721,473
		<u>4,457,925</u>	<u>3,721,473</u>
Current assets			
Debtors	11	-	32,818
Cash at bank and in hand		75,384	610,878
		<u>75,384</u>	<u>643,696</u>
Creditors: amounts falling due within one year	12	(135,459)	(231,357)
Net current assets		(60,075)	412,339
Total assets less current liabilities		<u>4,397,850</u>	<u>4,133,812</u>
Creditors: amounts falling due after more than one year	13	(418,914)	(438,566)
Net assets		<u>3,978,936</u>	<u>3,695,246</u>
The funds of the charity			
Unrestricted income funds	14	3,978,936	3,695,246
Total funds		<u>3,978,936</u>	<u>3,695,246</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

PS Rai 07-07-2025
Paramjeet Singh Rai
Trustee

06 June 2025

Guru Tegh Bahadur Gurdwara
Notes to the Financial Statements
For the year ended 30 September 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Guru Tegh Bahadur Gurdwara meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

2. Income from donations and legacies

	2024	2023
	£	£
Unrestricted funds		
Donations received	1,038,175	767,376
Gifts in kind	108,234	63,794
	1,146,409	831,170

3. Other Income

	2024	2023
	£	£
Unrestricted funds		
Other income 1	17,000	16,200
	17,000	16,200

4. Costs of charitable activities by fund type

	2024	2023
	£	£
Unrestricted funds		
Activity 2	4,224	16,434
Support costs	875,495	670,036
	879,719	686,470

Guru Tegh Bahadur Gurdwara
Notes to the Financial Statements Continued
For the year ended 30 September 2024

5. Costs of charitable activities by activity type

	Grant funding of activities	Support costs	2024	2023
	£	£	£	£
Support costs				
Activity 1	-	858,471	858,471	660,212
Activity 2	4,224	17,024	21,248	26,258
	<u>4,224</u>	<u>875,495</u>	<u>879,719</u>	<u>686,470</u>

6. Analysis of support costs

	2024	2023
	£	£
Activity 1		
Management	105,208	81,992
Human Resources	305,462	183,307
Support cost 5	9,173	-
Support cost 9	68,312	102,808
Governance costs	387,340	301,929
	<u>875,495</u>	<u>670,036</u>

7. Net Income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Accountancy fees	5,815	8,500
Operating lease charges - other	773	883
Staff pension contributions	3,168	2,738

Guru Tegh Bahadur Gurdwara
Notes to the Financial Statements Continued
For the year ended 30 September 2024

8. Staff costs and emoluments

Total staff costs for the year ended 30 September 2024 were:

	2024	2023
	£	£
Salaries and wages	225,679	176,657
Social security costs	9,173	3,912
Pension costs	3,168	2,738
	238,020	183,307
	2024	2023
	5	5
Casual Employees	5	5

9. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

10. Tangible fixed assets

	Land and Buildings	Solar Panels	Motor Vehicles	Fixtures and Fittings	Total
Cost or valuation	£	£	£	£	£
At 01 October 2023	4,631,242	149,964	47,737	631,153	5,460,096
Additions	663,054	-	-	178,606	841,660
At 30 September 2024	5,294,296	149,964	47,737	809,759	6,301,756
Depreciation					
At 01 October 2023	1,081,113	59,207	47,737	550,566	1,738,623
Charge for year	101,578	3,630	-	-	105,208
At 30 September 2024	1,182,691	62,837	47,737	550,566	1,843,831
Net book values					
At 30 September 2024	4,111,605	87,127	-	259,193	4,457,925
At 30 September 2023	3,550,129	90,767	-	80,587	3,721,473

The depreciation charge for the year is £(36,358) in respect of assets leased under finance leases or hire purchase contracts.

Guru Tegh Bahadur Gurdwara
Notes to the Financial Statements Continued
For the year ended 30 September 2024

11. Debtors

	2024	2023
	£	£
Amounts due within one year:		
Prepayments and accrued income	-	11,113
Other debtors	-	21,705
	-	32,818

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Loans and overdrafts	18,148	28,124
Trade creditors	94,057	156,895
Other creditors	23,254	16,002
Accruals and deferred income	-	30,336
	135,459	231,357

13. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Loans and overdrafts	418,914	438,566
	418,914	438,566

14. Movement in funds

Unrestricted Funds

	Balance at 01/10/2023	Incoming resources	Outgoing resources	Balance at 30/09/2024
	£	£	£	£
<i>General</i>				
General	3,695,246	1,163,409	(879,719)	3,978,936
	3,695,246	1,163,409	(879,719)	3,978,936

Guru Tegh Bahadur Gurdwara
Notes to the Financial Statements Continued
For the year ended 30 September 2024

Unrestricted Funds - Previous year

	Balance at 01/01/2023	Incoming resources	Outgoing resources	Balance at 30/09/2023
	£	£	£	£
<i>General</i>				
General	3,534,346	847,370	(686,470)	3,695,246
	<u>3,534,346</u>	<u>847,370</u>	<u>(686,470)</u>	<u>3,695,246</u>

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	4,457,925	(60,075)	(418,914)	3,978,936
	<u>4,457,925</u>	<u>(60,075)</u>	<u>(418,914)</u>	<u>3,978,936</u>
Previous year				
Unrestricted funds				
<i>General</i>				
General	3,721,473	412,339	(438,566)	3,695,246
	<u>3,721,473</u>	<u>412,339</u>	<u>(438,566)</u>	<u>3,695,246</u>

Guru Tegh Bahadur Gurdwara
Detailed Statement of Financial Activities
For the year ended 30 September 2024

	2024	2023
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	1,038,175	767,376
Gift Aid	108,234	63,794
	1,146,409	831,170
Other Income		
Rents received	17,000	16,200
	17,000	16,200
	1,163,409	847,370
Total Incoming resources		
EXPENDITURE		
Charitable activities		
Operating leases - other (Activity 2)	(773)	(883)
Grants & Donations (Activity 2)	(3,451)	(15,551)
	(4,224)	(16,434)
SUPPORT COSTS		
Management		
Depreciation Charge - Freehold Properties (Activity 1)	(78,881)	(62,317)
Depreciation Charge - Solar Panels (Activity 1)	(3,630)	(4,499)
Depreciation Charge - Fixtures & Fittings (Activity 1)	(22,697)	(15,176)
	(105,208)	(81,992)
Human Resources		
Staff costs - wages & salaries (Activity 1)	(225,679)	(176,657)
Staff costs - social security costs (Activity 1)	-	(3,912)
Staff costs - pension contributions (Activity 1)	(3,168)	(2,738)
Other Wages (Activity 1)	(76,615)	-
	(305,462)	(183,307)
Support cost 5		
Staff costs - social security costs (Activity 1)	(9,173)	-
	(9,173)	-
Support cost 9		
Rates & Water (Activity 1)	(20,231)	(20,176)
Security (Activity 1)	(6,677)	(4,686)
Special Events and religious functions (Activity 1)	(27,237)	(74,439)
Punjabi School & Library Resources (Activity 1)	(2,961)	(3,507)
Staff Training (Activity 1)	(5,151)	-
Clothing Cost (Activity 1)	(5,988)	-
Subscriptions (Activity 1)	(67)	-
	(68,312)	(102,808)
Governance costs		
Accountancy fees (Activity 1)	(5,815)	(8,500)

Guru Tegh Bahadur Gurdwara
Detailed Statement of Financial Activities Continued
For the year ended 30 September 2024

Interest payable (Activity 1)	(36,358)	(30,235)
Light, Heat & Power (Activity 1)	(63,098)	(73,630)
Insurance (Activity 1)	(9,992)	(10,570)
Cleaning (Activity 1)	(19,764)	(2,745)
Advertising (Activity 1)	(1,410)	(3,568)
Repair & Renewals (Activity 1)	(29,071)	(19,068)
Stationary & Postage (Activity 1)	(4,493)	(634)
Telephone (Activity 1)	(2,971)	(2,356)
Food (Activity 1)	(186,004)	(135,625)
Sundry Expenses (Activity 1)	(1,124)	(5,174)
Legal & Professional Fee (Activity 1)	(4,323)	-
Bank & Card Charges (Activity 1)	(5,893)	-
Travelling Expenses (Activity 2)	(17,024)	(9,824)
	<hr/>	<hr/>
	(387,340)	(301,929)
Total resources expended	<hr/>	<hr/>
	(879,719)	(686,470)
Net Income	<hr/>	<hr/>
	283,690	160,900

GURU TEGH BAHADUR GURUDWARA (SIKH TEMPLE)

England & Wales - Charity number 505157

Accounts

REGISTERED CHARITY NUMBER: 505157

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE PERIOD
1 JANUARY 2023 TO 30 SEPTEMBER 2023
FOR
GURU TEGH BAHADUR GURDWARA**

GURU TEGH BAHADUR GURDWARA
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For The Period 1 January 2023 to 30 September 2023

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GURU TEGH BAHADUR GURDWARA
REFERENCE AND ADMINISTRATIVE DETAILS
For The Period 1 January 2023 to 30 September 2023

TRUSTEES	Sukhdev Singh Bansal Balwant Singh Johal Gurmail Singh Sadra Raj Manvinder Singh Paramjeet Singh Rai Tajinder Kaur Jagdev Mukhtiar Singh
PRINCIPAL ADDRESS	106 East Park Road Evington Leicester LE5 4QB
REGISTERED CHARITY NUMBER	505157
AUDITORS	TC Group 31 High View Close Hamilton Office Park Leicester Leicestershire LE4 9LJ

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
For The Period 1 January 2023 to 30 September 2023

The trustees present their report with the audited financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities".

In Memorium

We would like to pay respect to late Trustee, Surinderpal Singh Rai. Surinderpal Singh was an exemplary model for selfless service and an inspiration to many. He will be missed for years to come.

STRUCTURE, GOVERNANCE AND MANAGEMENT

In 2023 we have worked towards resuming services whilst continuing progressing with the Building Maintenance program. On behalf of the Guru Tegh Bahadur Gurdwara Management, I would like to extend my gratitude to all our members and the Sangat and the local Community for all their support which enable us to serve and make a difference. I would like to thank our staff for their dedication and hard work.

Constitution

The first constitution was made in 1966 and modified in 1978. It was changed by the Courts in 1996 and then in 2013.

Origins of the Gurdwara

The first Sikh Gurdwara (Guru Nanak Gurdwara) was started in Leicester in 1963. The weekly programme was held at a hired Church Hall on St. Saviours Road, Leicester. As the Sikh population in Leicester grew there became room for another Gurdwara in Leicester. The original site on East Park Road was established in 1978 and became known as Guru Tegh Bahadur Gurdwara. Later the site relocated to 106 East Park Road where it currently operates its services from.

Method of appointment or election of Trustees

The members of the executive committee are appointed at elections, which are held on a Sunday in September every other year. Only members of the Gurdwara may stand for election and each candidate must be nominated and seconded by a member of the Gurdwara.

The membership of the executive committee comprises 13 office bearers and 4 other persons. In addition, the Executive Committee may appoint 4 co-opted members to hold office until the next election.

Organisational structure and decision making

The general management and administration of the charity is the responsibility of the Executive Committee who act as the Trustees of the Gurdwara. The "Holding Trustees" hold the charity's property and/or land in their name but do not take part in the management of the charity. Accordingly all references to the "Trustees" refer to the "Executive Committee".

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks, steps have been taken to further strengthen the procedures.

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
For The Period 1 January 2023 to 30 September 2023

PRINCIPAL OBJECTIVES AND ACTIVITIES

The charity's objects are to promote the Sikh religion in the city of Leicester by the following means and by such other means as the Trustees shall think fit:

- a) The maintenance of a temple of worship;
- b) The celebration of Sikh religious festivals;
- c) The conduct of baptism, marriage and funeral rites in accordance with the Sikh religious observance;
- d) The establishment of a library containing books in Punjabi and English on Sikh religion, history and culture;
- e) The instruction of children and adults in Sikh religious principles and promoting the application of those principles generally to relationships within and outside the Sikh Community.

The trustees have given consideration to the guidance on public benefit issued by the Charity Commission and consider that the Gurdwara satisfies the requirements of public benefit by the above activities and also through the provision of access to any member of the general public including daily free meals.

ACHIEVEMENTS AND PERFORMANCES

Review of activities

During 2023 the charity has continued to provide the services and facilities required to ensure that the regular worship, wedding ceremonies, Sikh festivals, funeral rites and other needs of the congregation are met. The day to day activities have been planned and executed parallel to the maintenance program.

The Mata Gujri Library is situated within the Gurdwara, has continued to serve the Community and inspire future generations. The efforts and dedication of Librarian Amritpal and his team is commendable. Library continued to flourish and has become a popular activity. Book of the week is reviewed online to promote interest.

As per the tradition of every Gurdwara the free kitchen service - langar is provided to all who wish to partake regardless of religion and belief. Under the guidance of appointed Kitchen Secretary Harbans Kaur, volunteers continued to work tirelessly to ensure food was prepared safely and delivered in a safe manner. The complete build plan new kitchen design are in place and renovation will commence shortly in the new year.

The Panjabi School continues to be a popular service. Training on curriculum changes will continue in due course as and when time permits. Lesson have resumed and pupils are following the GCSE and A level curriculum. The 3rd floor Education Centre has been warmly received by all those who visit. Safeguarding workshops will be run going forward to raise awareness of safeguarding in the Community and the Members.

Nagar Kirtan event has resumed in 2023. Events are planned well in advance and with a multiagency team approach to ensure all risks are reviewed and managed.

Diwali celebrations took place in October 2022. Starting in 1992, there is a special evening religious programme to celebrate the start of the new year on 31st December. Along with Vaisakhi, Diwali, Guru Nanak Dev Ji's Gurpurb, Guru Gobind Singh Ji's Gurpurb, the programme on the eve of the new year is attended by high numbers of the congregation.

The incorrect installation of the staircase in 2012 has caused complexities that need to be addressed to ensure Safety of Members and Sangat. This will need to be managed in future and is reported to ensure that future Trustees keep in mind that this is an important maintenance point to be addressed when budgets allow.

Resolution for weekend car parking issues to improve access to the Gurdwara for Sangat continues to be a priority, the Leicester Street Car Park is now used by Sangat members at the Weekend and on Main celebrations.

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
For The Period 1 January 2023 to 30 September 2023

The Wedding Hall and the second kitchen have been completed and will be used for the main Langar activities whilst the Main Kitchen and Langar Hall are renovated.

Special Note of Urgent Matter to report:

The appearance of a poster during the Vasaikhi Nagar Kirtan (2024) has led to an investigation into the Charity by the Charity Commission. The trustees have been open and transparent with the Sangat and the Charities Commission and are continuing to work constructively to resolve the issues that have been highlighted to the Trust.

Trustees have an obligation to protect the assets and the reputation of the Charity. Renewed awareness of this has led to the Charity reviewing its relationship with the Sikh Community Centre. For many decades the Sikh Community Centre has benefited from the shelter and support of the Gurdwara. The Directors of the Sikh Community Centre consider the Sikh Community Centre to be a Private Company, independent of the Gurdwara. This was only declared to the Gurdwara Trustees in February 2024. The Gurdwara is continuing to seek resolutions with the Sikh Community Centre over its occupancy of part of the Gurdwara.

FINANCIAL REVIEW

During the year the Gurdwara received income of £847,372 (2022 - £1,049,357). This was used to meet expenses amounting to £686,471 (2022 - £806,256) resulting in a net surplus of £160,901 (2022 - £243,101).

Reserves policy

The Trustees have examined the requirements for free reserves which are those unrestricted funds not invested in fixed assets or otherwise committed. The Trustees' policy is to maintain adequate reserves for the operational expenditure. This position will continue to be reviewed.

FUTURE OBJECTIVES

Fund raising to complete the build project.

Promote the Mata Gujri Library to support literacy in the Community

To support bilingual children who speak Punjabi to be confident in communication in their mother tongue

To continue with normal activities at the Gurdwara and support members and congregation.

Automation in the Kitchen to support the aging sangat and drive to encourage sewa activities in the next generation much needed to ensure succession planning for the charity,

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
For The Period 1 January 2023 to 30 September 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Changes in the Board of Trustees

As per the Constitution, election took place on 25th September 2022. As a result of these election a new Committee was appointed and their term in office commenced on 6th October 2022. The Members of the elected committee are as outlined below:

President

Raj Manvinder Singh commenced office 8th October 2022

Vice President

Gurnam Singh commenced office 8th October 2022

General Secretary

Mukhtiar Singh commenced 8th October 2022

Assistant General Secretary

Satwinder Singh Deol appointed 8th October 2022

Finance Secretary

Paramjit Singh Rai commenced 8th October 2022

Assistant Finance Secretary

Tarsem Singh Dhadwar commenced 8th October 2022

Stage Secretary

Harminder Singh commenced 8th October 2022

Assistant Stage Secretary

Palwinder Kaur commenced 8th October 2022

Education Secretary

Amerjit Singh Minhas commenced 8th October 2022

Maintenance Secretary

Sukhjinder Singh commenced 8th October 2022

Store and Kitchen Secretary

Harbans Kaur commenced 8th October 2022

Librarian

Amritpal commenced 8th October 2022

Sports Secretary

Baljit Singh commenced 8th October 2022

Members

Gurnek Singh commenced 8th October 2022

Tajinder Kaur Jagdev commenced 8th October 2022

Kartar Singh Bring commenced 8th October 2022

Hardial Singh commenced 8th October 2022

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
For The Period 1 January 2023 to 30 September 2023

Approved by order of the board of trustees on 30 September 2024 and signed on its behalf by:



Raj Manvinder Singh - Trustee

GURU TEGH BAHADUR GURDWARA

**TRUSTEES' RESPONSIBILITY STATEMENT
For The Period 1 January 2023 to 30 September 2023**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
GURU TEGH BAHADUR GURDWARA**

Opinion

We have audited the financial statements of Guru Tegh Bahadur Gurdwara (the 'charity') for the period ended 30 September 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (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 30 September 2023 and of its incoming resources and application of resources, for the period 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)) and 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of 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 authorised for 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 Auditors 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 or 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 gives 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.

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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
GURU TEGH BAHADUR GURDWARA**

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, 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.

Our 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 Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework.

We understood how the charity is complying with those frameworks by making enquiries of management and those responsible for legal and compliance procedures. We corroborated our enquiries through review of board minutes and discussions with those charged with governance.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by discussion with management from various parts of the business to understand where they considered there was a susceptibility to fraud. We considered the procedures and controls that the charity has established to prevent and detect fraud, and how these are monitored by management, and also any enhanced risk factors such as performance targets.

Based on our understanding, we designed our audit procedures to identify any non-compliance with laws and regulations identified in the paragraphs above.

We also performed audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

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 regulation. 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. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
GURU TEGH BAHADUR GURDWARA**

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.

TC Group

TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

Date: *1/10/2024*

GURU TEGH BAHADUR GURDWARA
STATEMENT OF FINANCIAL ACTIVITIES
For The Period 1 January 2023 to 30 September 2023

	Notes	Unrestricted fund £	Restricted fund £	Period 1.1.23 to 30.9.23 Total funds £	Year ended 31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	666,222	164,950	831,172	1,049,357
Other trading activities	3	16,200	-	16,200	-
Total		<u>682,422</u>	<u>164,950</u>	<u>847,372</u>	<u>1,049,357</u>
EXPENDITURE ON					
Raising funds	4	33,726	-	33,726	43,223
Charitable activities					
Charitable activities	5	639,070	-	639,070	739,744
Support costs		-	-	-	731
Governance		13,675	-	13,675	22,558
Total		<u>686,471</u>	<u>-</u>	<u>686,471</u>	<u>806,256</u>
NET INCOME/(EXPENDITURE)		(4,049)	164,950	160,901	243,101
RECONCILIATION OF FUNDS					
Total funds brought forward		3,186,537	347,808	3,534,345	3,291,244
TOTAL FUNDS CARRIED FORWARD		<u><u>3,182,488</u></u>	<u><u>512,758</u></u>	<u><u>3,695,246</u></u>	<u><u>3,534,345</u></u>

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA

**BALANCE SHEET
30 September 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	11	3,721,473	3,356,093
CURRENT ASSETS			
Debtors	12	32,818	55,509
Cash at bank and in hand		610,877	705,044
		<u>643,695</u>	<u>760,553</u>
CREDITORS			
Amounts falling due within one year	13	(231,356)	(123,304)
NET CURRENT ASSETS		<u>412,339</u>	<u>637,249</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,133,812	3,993,342
CREDITORS			
Amounts falling due after more than one year	14	(438,566)	(458,997)
NET ASSETS		<u>3,695,246</u>	<u>3,534,345</u>
FUNDS	17		
Unrestricted funds		3,182,488	3,186,537
Restricted funds		512,758	347,808
TOTAL FUNDS		<u>3,695,246</u>	<u>3,534,345</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2024 and were signed on its behalf by:



Raj Marvinder Singh - Trustee



Paramjeet Singh Rai - Trustee

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA
CASH FLOW STATEMENT
For The Period 1 January 2023 to 30 September 2023

	Notes	Period 1.1.23 to 30.9.23 £	Year ended 31.12.22 £
Cash flows from operating activities			
Cash generated from operations	1	404,533	476,532
Interest paid		(30,235)	(27,010)
Net cash provided by operating activities		<u>374,298</u>	<u>449,522</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(447,372)	(979,817)
Net cash used in investing activities		<u>(447,372)</u>	<u>(979,817)</u>
Cash flows from financing activities			
Loan repayments in year		(21,093)	(33,060)
Net cash used in financing activities		<u>(21,093)</u>	<u>(33,060)</u>
Change in cash and cash equivalents in the reporting period			
		(94,167)	(563,355)
Cash and cash equivalents at the beginning of the reporting period			
		705,044	1,268,399
Cash and cash equivalents at the end of the reporting period			
		<u>610,877</u>	<u>705,044</u>

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA
NOTES TO THE CASH FLOW STATEMENT
For The Period 1 January 2023 to 30 September 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	Period 1.1.23 to 30.9.23 £	Year ended 31.12.22 £	
Net income for the reporting period (as per the Statement of Financial Activities)	160,901	243,101	
Adjustments for:			
Depreciation charges	81,992	110,146	
Interest paid	30,235	27,010	
Decrease in debtors	22,691	59,324	
Increase in creditors	108,714	36,951	
Net cash provided by operations	<u>404,533</u>	<u>476,532</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.1.23 £	Cash flow £	At 30.9.23 £
Net cash			
Cash at bank and in hand	<u>705,044</u>	<u>(94,167)</u>	<u>610,877</u>
	<u>705,044</u>	<u>(94,167)</u>	<u>610,877</u>
Debt			
Debts falling due within 1 year	(28,786)	662	(28,124)
Debts falling due after 1 year	(458,997)	20,431	(438,566)
	<u>(487,783)</u>	<u>21,093</u>	<u>(466,690)</u>
Total	<u>217,261</u>	<u>(73,074)</u>	<u>144,187</u>

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA
NOTES TO THE FINANCIAL STATEMENTS
For The Period 1 January 2023 to 30 September 2023

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.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

Liabilities are recognised 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 cost 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.

Freehold land & buildings	- Land 0%, buildings 2% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 15% on cost
Solar panels	- 4% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Period 1 January 2023 to 30 September 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	Period 1.1.23 to 30.9.23 £	Year ended 31.12.22 £
Charawa box	272,504	431,909
Donations and offerings	494,874	534,056
Gift Aid	63,794	83,392
	831,172	1,049,357

3. OTHER TRADING ACTIVITIES

	Period 1.1.23 to 30.9.23 £	Year ended 31.12.22 £
Rents received	16,200	-
	16,200	-

4. RAISING FUNDS

Raising donations and legacies

	Period 1.1.23 to 30.9.23 £	Year ended 31.12.22 £
Staff costs	29,524	33,036
Printing, postage, stationery and advertising	634	5,386
Media costs	3,568	4,801
	33,726	43,223

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Period 1 January 2023 to 30 September 2023

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Charitable activities	639,070	-	639,070
Governance	-	13,675	13,675
	<u>639,070</u>	<u>13,675</u>	<u>652,745</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Period 1.1.23 to 30.9.23 £	Year ended 31.12.22 £
Staff costs	153,783	200,711
Other operating leases	883	6,809
Rates and water	20,176	16,346
Insurance	10,570	9,978
Light and heat	73,630	35,286
Telephone	2,356	2,786
Repairs and maintenance	19,068	16,680
Sundries	-	941
Food and provisions	135,625	151,918
Cleaning and pest control	2,745	8,932
Punjabi school & library resources	3,507	6,508
Transport services	9,824	9,921
Grants and donations - Institutions	15,551	19,140
Security	4,686	4,855
Special events and religious functions	74,439	112,508
Depreciation	81,992	110,146
Interest payable and similar charges	30,235	27,010
	<u>639,070</u>	<u>740,475</u>

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Period 1 January 2023 to 30 September 2023

7. SUPPORT COSTS

	Governance costs £ <u>13,675</u>
Governance	

Support costs, included in the above, are as follows:

	Period 1.1.23 to 30.9.23	Year ended 31.12.22
	Governance	Total activities
	£	£
Auditors' remuneration	8,500	7,200
Accountancy	5,175	4,893
Legal & professional	-	10,465
	<u>13,675</u>	<u>22,558</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 September 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 September 2023 nor for the year ended 31 December 2022.

9. STAFF COSTS

	Period 1.1.23 to 30.9.23	Year ended 31.12.22
	£	£
Wages and salaries	176,657	222,015
Social security costs	3,912	8,155
Other pension costs	2,738	3,577
	<u>183,307</u>	<u>233,747</u>

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Period 1 January 2023 to 30 September 2023

9. STAFF COSTS - continued

The average monthly number of employees during the period was as follows:

	Period 1.1.23 to 30.9.23	Year ended 31.12.22
Priests (Gianis)	5	5
Other	17	14
	22	19
	22	19

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	884,852	164,505	1,049,357
	884,852	164,505	1,049,357
EXPENDITURE ON			
Raising funds	43,223	-	43,223
Charitable activities			
Charitable activities	739,744	-	739,744
Support costs	731	-	731
Governance	22,558	-	22,558
	763,033	-	763,033
Total	806,256	-	806,256
	806,256	-	806,256
NET INCOME	78,596	164,505	243,101
RECONCILIATION OF FUNDS			
Total funds brought forward	3,107,941	183,303	3,291,244
	3,107,941	183,303	3,291,244
TOTAL FUNDS CARRIED FORWARD	3,186,537	347,808	3,534,345
	3,186,537	347,808	3,534,345

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Period 1 January 2023 to 30 September 2023

11. TANGIBLE FIXED ASSETS

	Freehold land & buildings £	Fixtures and fittings £	Motor vehicles £	Solar panels £	Totals £
COST					
At 1 January 2023	4,197,658	617,365	47,737	149,964	5,012,724
Additions	433,584	13,788	-	-	447,372
At 30 September 2023	<u>4,631,242</u>	<u>631,153</u>	<u>47,737</u>	<u>149,964</u>	<u>5,460,096</u>
DEPRECIATION					
At 1 January 2023	1,018,796	535,390	47,737	54,708	1,656,631
Charge for year	62,317	15,176	-	4,499	81,992
At 30 September 2023	<u>1,081,113</u>	<u>550,566</u>	<u>47,737</u>	<u>59,207</u>	<u>1,738,623</u>
NET BOOK VALUE					
At 30 September 2023	<u>3,550,129</u>	<u>80,587</u>	<u>-</u>	<u>90,757</u>	<u>3,721,473</u>
At 31 December 2022	<u>3,178,862</u>	<u>81,975</u>	<u>-</u>	<u>95,256</u>	<u>3,356,093</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	21,705	49,103
Prepayments and accrued income	11,113	6,406
	<u>32,818</u>	<u>55,509</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts (see note 15)	28,124	28,786
Trade creditors	156,895	56,280
Social security and other taxes	2,185	6,001
Wage control	12,956	15,135
Other creditors	861	968
Accruals and deferred income	30,335	16,134
	<u>231,356</u>	<u>123,304</u>

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Period 1 January 2023 to 30 September 2023

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans (see note 15)	438,566	458,997
	<u>438,566</u>	<u>458,997</u>

15. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank loans	28,124	28,786
	<u>28,124</u>	<u>28,786</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	438,566	458,997
	<u>438,566</u>	<u>458,997</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets			3,562,371	3,356,093
Current assets			619,877	760,553
Current liabilities			(70,555)	(123,304)
Long term liabilities			(437,644)	(458,997)
	<u> </u>	<u> </u>	<u>3,674,049</u>	<u>3,534,345</u>
	<u> </u>	<u> </u>	<u>3,674,049</u>	<u>3,534,345</u>

17. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	3,186,537	(4,049)	3,182,488
Restricted funds			
Building fund	347,808	164,950	512,758
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>3,534,345</u>	<u>160,901</u>	<u>3,695,246</u>

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Period 1 January 2023 to 30 September 2023

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	682,422	(686,471)	(4,049)
Restricted funds			
Building fund	164,950	-	164,950
TOTAL FUNDS	<u>847,372</u>	<u>(686,471)</u>	<u>160,901</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	3,107,941	78,596	3,186,537
Restricted funds			
Building fund	183,303	164,505	347,808
TOTAL FUNDS	<u>3,291,244</u>	<u>243,101</u>	<u>3,534,345</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	884,852	(806,256)	78,596
Restricted funds			
Building fund	164,505	-	164,505
TOTAL FUNDS	<u>1,049,357</u>	<u>(806,256)</u>	<u>243,101</u>

The specific purposes for which the funds are to be applied are as follows:

The restricted funds represent donations and amounts given to the Gurdwara which have been given on the basis that they will be used specifically towards the major improvements to the buildings.

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Period 1 January 2023 to 30 September 2023

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023 nor for the year ended 31 December 2022.

GURU TEGH BAHADUR GURDWARA
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Period 1 January 2023 to 30 September 2023

	Period 1.1.23 to 30.9.23 £	Year ended 31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Charawa box	272,504	431,909
Donations and offerings	494,874	534,056
Gift Aid	63,794	83,392
	831,172	1,049,357
Other trading activities		
Rents received	16,200	-
	847,372	1,049,357
EXPENDITURE		
Raising donations and legacies		
Administrative staff salaries	29,524	33,036
Printing, postage, stationery and advertising	634	5,386
Media costs	3,568	4,801
	33,726	43,223
Charitable activities		
Wages	147,133	188,979
Social security	3,912	8,155
Pensions	2,738	3,577
Other operating leases	883	6,809
Rates and water	20,176	16,346
Insurance	10,570	9,978
Light and heat	73,630	35,286
Telephone	2,356	2,786
Repairs and maintenance	19,068	16,680
Sundries	-	941
Food and provisions	135,625	151,918
Cleaning and pest control	2,745	8,932
Punjabi school & library resources	3,507	6,508
Transport services	9,824	9,921
Grants and donations - Institutions	15,551	19,140
Security	4,686	4,855
Special events and religious functions	74,439	112,508
Depreciation charge	81,992	110,146
Carried forward	608,835	713,465

This page does not form part of the statutory financial statements

GURU TEGH BAHADUR GURDWARA
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Period 1 January 2023 to 30 September 2023

	Period 1.1.23 to 30.9.23 £	Year ended 31.12.22 £	
Charitable activities			
Brought forward	608,835	713,465	
Bank loan interest	26,460	21,402	
Bank charges	3,775	5,608	
	639,070	740,475	
Support costs			
Governance costs			
Auditors' remuneration	8,500	7,200	
Accountancy	5,175	4,893	
Legal & professional	-	10,465	
	13,675	22,558	
Total resources expended	686,471	806,256	
Net income	160,901	243,101	

This page does not form part of the statutory financial statements

GURU TEGH BAHADUR GURUDWARA (SIKH TEMPLE)

England & Wales - Charity number 505157

Accounts

REGISTERED CHARITY NUMBER: 505157

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
GURU TEGH BAHADUR GURDWARA**

GURU TEGH BAHADUR GURDWARA
CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2022

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GURU TEGH BAHADUR GURDWARA
REFERENCE AND ADMINISTRATIVE DETAILS
For The Year Ended 31 December 2022

TRUSTEES	Sukhdev Singh Bansal Balwant Singh Johal Gurmail Singh Sadra Raj Manvinder Singh Paramjit Singh Rai Tajinder Kaur Jagdev Mukhtiar Singh Nirmal Singh (resigned 31.10.22)
PRINCIPAL ADDRESS	106 East Park Road Evington Leicester LE5 4QB
REGISTERED CHARITY NUMBER	505157
AUDITORS	TC Group 31 High View Close Hamilton Office Park Leicester Leicestershire LE4 9LJ

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2022

The trustees present their report with the audited financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities".

STRUCTURE, GOVERNANCE AND MANAGEMENT

2022 will be remembered for the continued support from Sangat and Community to ensure normal services resume and life continues after extraordinary challenges posed by the COVID-19 pandemic. We have worked towards resuming services whilst progressing with the Building Maintenance program. On behalf of the Guru Tegh Bahadur Gurdwara Management I would like to extend my gratitude to all our members and the Sangat and the local Community for all their support which enable us to serve and make a difference in these challenging times. I would like to thank our staff for their dedication and hard work in rising to the new challenges we have seen.

Constitution

The first constitution was made in 1966 and modified in 1978. It was changed by the Courts in 1996 and then in 2013.

Origins of the Gurdwara

The first Sikh Gurdwara (Guru Nanak Gurdwara) was started in Leicester in 1963. The weekly programme was held at a hired Church Hall on St. Saviours Road, Leicester. As the Sikh population in Leicester grew there became room for another Gurdwara in Leicester. The original site on East Park Road was established in 1978 and became known as Guru Tegh Bahadur Gurdwara. Later the site relocated to 106 East Park Road where it currently operates its services from.

Method of appointment or election of Trustees

The members of the executive committee are appointed at elections, which are held on a Sunday in September every other year. Only members of the Gurdwara may stand for election and each candidate must be nominated and seconded by a member of the Gurdwara.

The membership of the executive committee comprises 13 office bearers and 4 other persons. In addition, the Executive Committee may appoint 4 co-opted members to hold office until the next election.

Organisational structure and decision making

The general management and administration of the charity is the responsibility of the Executive Committee who act as the Trustees of the Gurdwara. The "Holding Trustees" hold the charity's property and/or land in their name but do not take part in the management of the charity. Accordingly all references to the "Trustees" refer to the "Executive Committee".

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks, steps have been taken to further strengthen the procedures.

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2022

PRINCIPAL OBJECTIVES AND ACTIVITIES

The charity's objects are to promote the Sikh religion in the city of Leicester by the following means and by such other means as the Trustees shall think fit:

- a) The maintenance of a temple of worship;
- b) The celebration of Sikh religious festivals;
- c) The conduct of baptism, marriage and funeral rites in accordance with the Sikh religious observance;
- d) The establishment of a library containing books in Punjabi and English on Sikh religion, history and culture;
- e) The instruction of children and adults in Sikh religious principles and promoting the application of those principles generally to relationships within and outside the Sikh Community.

The trustees have given consideration to the guidance on public benefit issued by the Charity Commission and consider that the Gurdwara satisfies the requirements of public benefit by the above activities and also through the provision of access to any member of the general public including daily free meals.

ACHIEVEMENTS AND PERFORMANCES

Review of activities

During 2022 the charity has continued to provide the services and facilities required to ensure that the regular worship, wedding ceremonies, Sikh festivals, funeral rites and other needs of the congregation are met. The day to day activities have been planned and executed parallel to the current ambitious maintenance program.

The Mata Gujri Library is situated within the Gurdwara, has adapted its services to accommodate best practice and provided reading material isolation with a door-to-door service where it is requested. The efforts and dedication of Librarian Amritpal and his team is commendable, innovative solutions are continuously sought to engage and promote a love for literature. Library continued to flourish and has become a popular activity.

As per the tradition of every Gurdwara the free kitchen service - langar is provided to all who wish to partake regardless of religion and belief. Under the guidance of appointed Kitchen Secretary, volunteers continued to work tirelessly to ensure food was prepared safely and delivered in a safe manner. The complete build plan new kitchen design are in place and renovation will commence when time permits.

The Panjabi School continues to be a popular service. Training on curriculum changes will continue in due course as and when time permits. Lesson have resumed and pupils are following the GCSE and A level curriculum.

Nagar Kirtan event has still not resumed in 2022 due to risk and additional measures needed in place for health and safety.

Diwali celebrations took place in October 2022. Starting in 1992, there is a special evening religious programme to celebrate the start of the new year on 31st December. Along with Vaisakhi, Diwali, Guru Nanak Dev Ji's Gurburb, Guru Gobind Singh Ji's Gurburb, the programme on the eve of the new year is attended by high numbers of the congregation. COVID regulations were adhered.

The fourth floor continues to remain out of bound to the public and Sangat, renovations as essential work to Fire escapes and other building work will need to be corrected for the safety of the users. The incorrect installation of the staircase in 2012 has caused complexities that need to be addressed to ensure Safety of Members and Sangat.

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2022

Resolution for weekend car parking issues to improve access to the Gurdwara for Sangat were actively pursued in 2021. We have continued to prompt council to consider parking restrictions in and around the Gurdwara, the TRO proposal has been put together and consultations with the local community and other stakeholders has also taken place in December 2020. The impact is now visible and further efforts are in motion.

A building improvement strategy in line with LCC building regulations including the top floor in the plan has been pursued and approval given in March 2020 so it can be utilised for Sangat. The building work was postponed due to COVID19 and funding issues. A loan has been approved to pursue modernisation and maintenance of the premises. Sangat has been generously donating towards the Building Fund.

FINANCIAL REVIEW

During the year the Gurdwara received income of £1,049,357 (2021 - £1,019,331). This was used to meet expenses amounting to £806,256 (2021 -£598,546) resulting in a net surplus of £243,101 (2021 - £420,785).

Reserves policy

The Trustees have examined the requirements for free reserves which are those unrestricted funds not invested in fixed assets or otherwise committed. The Trustees' policy is to maintain adequate reserves for the operational expenditure. This position will continue to be reviewed.

FUTURE OBJECTIVES

Fund raising to complete the build project.

Resume normal activities at the Gurdwara and support members and congregation..

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT
Changes in the Board of Trustees

As per the Constitution, election took place on 25th September 2022. As a result of these election a new Committee was appointed and their term in office commenced on 6th October 2022. The Members of the elected committee are as outlined below:

President

Raj Manvinder Singh commenced office 8th October 2022

Vice President

Gurnam Singh commenced office 8th October 2022

General Secretary

Mukhtiar Singh commenced 8th October 2022

Assistant General Secretary

Satwinder Singh Deol appointed 8th October 2022

Finance Secretary

Paramjit Singh Rai commenced 8th October 2022

Assistant Finance Secretary

Tarsem Singh Dhadwar commenced 8th October 2022

Stage Secretary

Nirmal Singh resigned October 2022

Harminder Singh commenced 8th October 2022

Assistant Stage Secretary

Harminder Singh resigned October 2022

Palwinder Kaur commenced 8th October 2022

Education Secretary

Amerjit Singh Minhas commenced 8th October 2022

Maintenance Secretary

Hardial Singh resigned October 2022

Sukhjinder Singh commenced 8th October 2022

Store and Kitchen Secretary

Satnam Kaur resigned October 2022

Harbans Kaur commenced 8th October 2022

Librarian

Baljit Singh resigned October 2022

Amritpal commenced 8th October 2022

Sports Secretary

Satwinder Singh Deol resigned October 2022

Baljit Singh commenced 8th October 2022

Members

Gurnek Singh commenced 8th October 2022

Tajinder Kaur Jagdev commenced 8th October 2022

Kartar Singh Bring commenced 8th October 2022

Hardial Singh commenced 8th October 2022

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2022

Approved by order of the board of trustees on 21 December 2023 and signed on its behalf by:



Raj Manvinder Singh - Trustee

GURU TEGH BAHADUR GURDWARA

TRUSTEES' RESPONSIBILITY STATEMENT For The Year Ended 31 December 2022

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
GURU TEGH BAHADUR GURDWARA**

Opinion

We have audited the financial statements of Guru Tegh Bahadur Gurdwara (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (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 2022 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)) and 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of 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 authorised for 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 Auditors 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 or 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 gives 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.

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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
GURU TEGH BAHADUR GURDWARA**

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, 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.

Our 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 Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework.

We understood how the charity is complying with those frameworks by making enquiries of management and those responsible for legal and compliance procedures. We corroborated our enquiries through review of board minutes and discussions with those charged with governance.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by discussion with management from various parts of the business to understand where they considered there was a susceptibility to fraud. We considered the procedures and controls that the charity has established to prevent and detect fraud, and how these are monitored by management, and also any enhanced risk factors such as performance targets.

Based on our understanding, we designed our audit procedures to identify any non-compliance with laws and regulations identified in the paragraphs above.

We also performed audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

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 regulation. 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. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
GURU TEGH BAHADUR GURDWARA**

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.

TC Group .

TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

Date:21/12/2023.....

GURU TEGH BAHADUR GURDWARA

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	884,852	164,505	1,049,357	959,916
Other income	3	-	-	-	59,415
Total		<u>884,852</u>	<u>164,505</u>	<u>1,049,357</u>	<u>1,019,331</u>
EXPENDITURE ON					
Raising funds	4	43,223	-	43,223	36,177
Charitable activities					
Charitable activities	5	739,744	-	739,744	536,023
Support costs		731	-	731	6,227
Governance		22,558	-	22,558	20,119
Total		<u>806,256</u>	<u>-</u>	<u>806,256</u>	<u>598,546</u>
NET INCOME		78,596	164,505	243,101	420,785
RECONCILIATION OF FUNDS					
Total funds brought forward		3,107,941	183,303	3,291,244	2,870,459
TOTAL FUNDS CARRIED FORWARD		<u><u>3,186,537</u></u>	<u><u>347,808</u></u>	<u><u>3,534,345</u></u>	<u><u>3,291,244</u></u>

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA

**BALANCE SHEET
31 December 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	11	3,356,093	2,486,422
CURRENT ASSETS			
Debtors	12	55,509	114,833
Cash at bank and in hand		705,044	1,268,399
		<u>760,553</u>	<u>1,383,232</u>
CREDITORS			
Amounts falling due within one year	13	(123,304)	(99,234)
		<u>637,249</u>	<u>1,283,998</u>
NET CURRENT ASSETS			
		3,993,342	3,770,420
CREDITORS			
Amounts falling due after more than one year	14	(458,997)	(479,176)
		<u>3,534,345</u>	<u>3,291,244</u>
NET ASSETS			
FUNDS	17		
Unrestricted funds		3,186,537	3,107,941
Restricted funds		347,808	183,303
TOTAL FUNDS		<u>3,534,345</u>	<u>3,291,244</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2023 and were signed on its behalf by:



Raj Manvinder Singh - Trustee



Paramjit Singh Rai - Trustee

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA

**CASH FLOW STATEMENT
For The Year Ended 31 December 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	476,532	481,404
Interest paid		(27,010)	(12,427)
Net cash provided by operating activities		<u>449,522</u>	<u>468,977</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(979,817)	(3,480)
Net cash used in investing activities		<u>(979,817)</u>	<u>(3,480)</u>
Cash flows from financing activities			
New loans in year		-	479,980
Loan repayments in year		(33,060)	(9,136)
Net cash (used in)/provided by financing activities		<u>(33,060)</u>	<u>470,844</u>
Change in cash and cash equivalents in the reporting period		<u>(563,355)</u>	<u>936,341</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,268,399</u>	<u>332,058</u>
Cash and cash equivalents at the end of the reporting period		<u><u>705,044</u></u>	<u><u>1,268,399</u></u>

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA
NOTES TO THE CASH FLOW STATEMENT
For The Year Ended 31 December 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2022	2021	
	£	£	
Net Income for the reporting period (as per the Statement of Financial Activities)	243,101	420,785	
Adjustments for:			
Depreciation charges	110,146	94,206	
Interest paid	27,010	12,427	
Decrease/(increase) in debtors	59,324	(91,240)	
Increase in creditors	36,951	45,226	
Net cash provided by operations	<u>476,532</u>	<u>481,404</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
Net cash			
Cash at bank and in hand	1,268,399	(563,355)	705,044
	<u>1,268,399</u>	<u>(563,355)</u>	<u>705,044</u>
Debt			
Debts falling due within 1 year	(41,667)	12,881	(28,786)
Debts falling due after 1 year	(479,176)	20,179	(458,997)
	<u>(520,843)</u>	<u>33,060</u>	<u>(487,783)</u>
Total	<u>747,556</u>	<u>(530,295)</u>	<u>217,261</u>

The notes form part of these financial statements

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.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

Liabilities are recognised 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 cost 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.

Freehold land & buildings	- Land 0%, buildings 2% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 15% on cost
Solar panels	- 4% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Charawa box	431,909	282,151
Donations and offerings	534,056	556,085
Gift Aid	83,392	121,680
	<u>1,049,357</u>	<u>959,916</u>

3. OTHER INCOME

	2022	2021
	£	£
Covid job retention scheme	-	54,415
Business rates grant	-	5,000
	<u>-</u>	<u>59,415</u>

4. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Staff costs	33,036	30,340
Printing, postage, stationery and advertising	5,386	2,032
Media costs	4,801	3,805
	<u>43,223</u>	<u>36,177</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	739,744	-	739,744
Support costs	731	-	731
Governance	-	22,558	22,558
	<u>740,475</u>	<u>22,558</u>	<u>763,033</u>

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	200,711	162,575
Other operating leases	6,809	6,227
Rates and water	16,346	6,046
Insurance	9,978	9,420
Light and heat	35,286	54,514
Telephone	2,786	2,680
Repairs and maintenance	16,680	39,118
Sundries	941	68
Food and provisions	151,918	54,156
Cleaning and pest control	8,932	5,825
Punjabi school & library resources	6,508	2,804
Transport services	9,921	11,229
Subscriptions and memberships	-	75
Grants and donations - Institutions	19,140	1,333
Security	4,855	2,520
Special events and religious functions	112,508	77,027
Depreciation	110,146	94,206
Interest payable and similar charges	27,010	12,427
	<u>740,475</u>	<u>542,250</u>

7. SUPPORT COSTS

		Governance costs
		£
Governance		<u>22,558</u>

Support costs, included in the above, are as follows:

	2022	2021
	Governance	Total
	£	activities
	£	£
Auditors' remuneration	7,200	6,600
Accountancy	4,893	9,024
Legal & professional	10,465	4,495
	<u>22,558</u>	<u>20,119</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	222,015	183,348
Social security costs	8,155	6,454
Other pension costs	3,577	3,113
	<u>233,747</u>	<u>192,915</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Priests (Gianis)	5	5
Other	14	9
	<u>19</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	776,613	183,303	959,916
Other income	59,415	-	59,415
Total	<u>836,028</u>	<u>183,303</u>	<u>1,019,331</u>
EXPENDITURE ON			
Raising funds	36,177	-	36,177
Charitable activities			
Charitable activities	536,023	-	536,023
Support costs	6,227	-	6,227
Governance	20,119	-	20,119
Total	<u>598,546</u>	<u>-</u>	<u>598,546</u>
NET INCOME	237,482	183,303	420,785
RECONCILIATION OF FUNDS			
Total funds brought forward	2,870,459	-	2,870,459
TOTAL FUNDS CARRIED FORWARD	<u>3,107,941</u>	<u>183,303</u>	<u>3,291,244</u>

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

11. TANGIBLE FIXED ASSETS

	Freehold land & buildings £	Fixtures and fittings £	Motor vehicles £	Solar panels £	Totals £
COST					
At 1 January 2022	3,255,501	606,765	47,737	122,904	4,032,907
Additions	942,157	10,600	-	27,060	979,817
At 31 December 2022	4,197,658	617,365	47,737	149,964	5,012,724
DEPRECIATION					
At 1 January 2022	939,490	510,097	47,737	49,161	1,546,485
Charge for year	79,306	25,293	-	5,547	110,146
At 31 December 2022	1,018,796	535,390	47,737	54,708	1,656,631
NET BOOK VALUE					
At 31 December 2022	3,178,862	81,975	-	95,256	3,356,093
At 31 December 2021	2,316,011	96,668	-	73,743	2,486,422

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	49,103	109,073
Prepayments and accrued income	6,406	5,760
	55,509	114,833

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts (see note 15)	28,786	41,667
Trade creditors	56,280	9,821
Social security and other taxes	6,001	3,504
Wage control	15,135	13,362
Other creditors	968	1,000
Accruals and deferred income	16,134	29,880
	123,304	99,234

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 15)	458,997	479,176
	<u>458,997</u>	<u>479,176</u>

15. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	28,786	41,667
	<u>28,786</u>	<u>41,667</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	458,997	479,176
	<u>458,997</u>	<u>479,176</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	2,486,422		2,486,422	2,577,148
Current assets	1,199,929	183,303	1,383,232	355,651
Current liabilities	(99,234)		(99,234)	(12,340)
Long term liabilities	(479,176)		(479,176)	(50,000)
	<u>3,107,941</u>	<u>183,303</u>	<u>3,291,244</u>	<u>2,870,459</u>

17. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	3,107,941	78,596	3,186,537
Restricted funds			
Building fund	183,303	164,505	347,808
TOTAL FUNDS	<u>3,291,244</u>	<u>243,101</u>	<u>3,534,345</u>

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	884,852	(806,256)	78,596
Restricted funds			
Building fund	164,505	-	164,505
TOTAL FUNDS	<u>1,049,357</u>	<u>(806,256)</u>	<u>243,101</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	2,870,459	237,482	3,107,941
Restricted funds			
Building fund	-	183,303	183,303
TOTAL FUNDS	<u>2,870,459</u>	<u>420,785</u>	<u>3,291,244</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	836,028	(598,546)	237,482
Restricted funds			
Building fund	183,303	-	183,303
TOTAL FUNDS	<u>1,019,331</u>	<u>(598,546)</u>	<u>420,785</u>

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	2,870,459	316,078	3,186,537
Restricted funds			
Building fund	-	347,808	347,808
TOTAL FUNDS	<u>2,870,459</u>	<u>663,886</u>	<u>3,534,345</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,720,880	(1,404,802)	316,078
Restricted funds			
Building fund	347,808	-	347,808
TOTAL FUNDS	<u>2,068,688</u>	<u>(1,404,802)</u>	<u>663,886</u>

The specific purposes for which the funds are to be applied are as follows:

The restricted funds represent donations and amounts given to the Gurdwara which have been given on the basis that they will be used specifically towards the major improvements to the buildings.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022 nor for the year ended 31 December 2021.

GURU TEGH BAHADUR GURDWARA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Charawa box	431,909	282,151
Donations and offerings	534,056	556,085
Gift Aid	83,392	121,680
	1,049,357	959,916
Other income		
Covid job retention scheme	-	54,415
Business rates grant	-	5,000
	-	59,415
Total Incoming resources	1,049,357	1,019,331
EXPENDITURE		
Raising donations and legacies		
Administrative staff salaries	33,036	30,340
Printing, postage, stationery and advertising	5,386	2,032
Media costs	4,801	3,805
	43,223	36,177
Charitable activities		
Wages	188,979	153,008
Social security	8,155	6,454
Pensions	3,577	3,113
Other operating leases	6,809	6,227
Rates and water	16,346	6,046
Insurance	9,978	9,420
Light and heat	35,286	54,514
Telephone	2,786	2,680
Repairs and maintenance	16,680	39,118
Sundries	941	68
Food and provisions	151,918	54,156
Cleaning and pest control	8,932	5,825
Punjabi school & library resources	6,508	2,804
Transport services	9,921	11,229
Subscriptions and memberships	-	75
Grants and donations - Institutions	19,140	1,333
Security	4,855	2,520
Special events and religious functions	112,508	77,027
Depreciation charge	110,146	94,206
Bank loan interest	21,402	2,942
Bank charges	5,608	9,485
	740,475	542,250

This page does not form part of the statutory financial statements

GURU TEGH BAHADUR GURDWARA
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2022

	2022	2021
	£	£
Support costs		
Governance costs		
Auditors' remuneration	7,200	6,600
Accountancy	4,893	9,024
Legal & professional	10,465	4,495
	<u>22,558</u>	<u>20,119</u>
Total resources expended	<u>806,256</u>	<u>598,546</u>
Net income	<u>243,101</u>	<u>420,785</u>

This page does not form part of the statutory financial statements

GURU TEGH BAHADUR GURUDWARA (SIKH TEMPLE)

England & Wales - Charity number 505157

Accounts

REGISTERED CHARITY NUMBER: 505157

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
GURU TEGH BAHADUR GURDWARA**

GURU TEGH BAHADUR GURDWARA
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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GURU TEGH BAHADUR GURDWARA
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021

TRUSTEES	Sukhdev Singh Bansal Balwant Singh Johal Gurmail Singh Sadra Raj Manvinder Singh Paramjit Singh Rai Tajinder Kaur Jagdev Mukhtiar Singh Nirmal Singh (resigned 31.10.22)
PRINCIPAL ADDRESS	106 East Park Road Evington Leicester LE5 4QB
REGISTERED CHARITY NUMBER	505157
AUDITORS	Fortus Audit LLP Chartered Accountants & Statutory Auditor 31 High View Close Hamilton Office Park Leicester Leicestershire LE4 9LJ

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the audited financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities".

STRUCTURE, GOVERNANCE AND MANAGEMENT

2021 will be remembered for the continued extraordinary challenges posed by the COVID-19 pandemic. As the year comes to close, the impact of the pandemic is still being felt. The Management Committee join me in thanking our members and the Sangat and the local Community for all their support which enable us to serve humanity throughout this difficult period. I would like to thank our staff for their dedication and hard work in rising to the new challenges we have seen.

Constitution

The first constitution was made in 1966 and modified in 1978. It was changed by the Courts in 1996 and then in 2013.

Origins of the Gurdwara

The first Sikh Gurdwara (Guru Nanak Gurdwara) was started in Leicester in 1963. The weekly programme was held at a hired Church Hall on St. Saviours Road, Leicester. As the Sikh population in Leicester grew there became room for another Gurdwara in Leicester. The original site on East Park Road was established in 1978 and became known as Guru Tegh Bahadur Gurdwara. Later the site relocated to 106 East Park Road where it currently operates its services from.

Method of appointment or election of Trustees

The members of the executive committee are appointed at elections, which are held on a Sunday in September every other year. Only members of the Gurdwara may stand for election and each candidate must be nominated and seconded by a member of the Gurdwara.

The membership of the executive committee comprises 13 office bearers and 4 other persons. In addition, the Executive Committee may appoint 4 co-opted members to hold office until the next election.

Due to the lockdown and the COVID-19 pandemic situation and as per the Government instructions and the ban on social gatherings the membership process as outlined above was delayed in the interests of Health and Safety for all. This will be resumed when permitted. The Management Committee continued with regular monthly meetings in line with their duties and good governance.

Organisational structure and decision making

The general management and administration of the charity is the responsibility of the Executive Committee who act as the Trustees of the Gurdwara. The "Holding Trustees" hold the charity's property and/or land in their name but do not take part in the management of the charity. Accordingly all references to the "Trustees" refer to the "Executive Committee".

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks, steps have been taken to further strengthen the procedures.

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

PRINCIPAL OBJECTIVES AND ACTIVITIES

The charity's objects are to promote the Sikh religion in the city of Leicester by the following means and by such other means as the Trustees shall think fit:

- a) The maintenance of a temple of worship;
- b) The celebration of Sikh religious festivals;
- c) The conduct of baptism, marriage and funeral rites in accordance with the Sikh religious observance;
- d) The establishment of a library containing books in Punjabi and English on Sikh religion, history and culture;
- e) The instruction of children and adults in Sikh religious principles and promoting the application of those principles generally to relationships within and outside the Sikh Community.

The trustees have given consideration to the guidance on public benefit issued by the Charity Commission and consider that the Gurdwara satisfies the requirements of public benefit by the above activities and also through the provision of access to any member of the general public including daily free meals.

ACHIEVEMENTS AND PERFORMANCES

Review of activities

During 2021 the charity has continued to provide the services and facilities required to ensure that the regular worship, wedding ceremonies, Sikh festivals, funeral rites and other needs of the congregation are met. The day to day activities have been planned and executed parallel to the current ambitious maintenance program.

The Mata Gujri Library is situated within the Gurdwara, has adapted its services to accommodate best practice and provided reading material isolation with a door-to-door service where it is requested. The efforts and dedication of Librarian Amritpal and his team is commendable, innovative solutions are continuously sought to engage and promote a love for literature. Library continued to flourish and has become a popular activity.

As per the tradition of every Gurdwara the free kitchen service - langar is provided to all who wish to partake regardless of religion and belief. Under the guidance of appointed Kitchen Secretary, volunteers continued to work tirelessly to ensure food was prepared safely and delivered in a safe manner. The complete build plan new kitchen design are in place and renovation will commence when time permits.

The Panjabi School continues to be a popular service. Training on curriculum changes will continue in due course as and when time permits. Lessons have resumed and risk assessments are in place to manage the transition to post Covid19.

Nagar Kirtan event has still not resumed in 2022 due to risk and additional measures needed in place for health and safety.

Diwali celebrations took place in October 2021. Starting in 1992, there is a special evening religious programme to celebrate the start of the new year on 31st December. Along with Vaisakhi, Diwali, Guru Nanak Dev Ji's Gurburb, Guru Gobind Singh Ji's Gurburb, the programme on the eve of the new year is attended by high numbers of the congregation. COVID regulations were adhered.

The fourth floor continues to remain out of bound to the general public and Sangat, renovations as essential work to fire escapes and other building work will need to be corrected for the safety of the users. This has not been possible due to COVID19 restrictions.

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Resolution for weekend car parking issues to improve access to the Gurdwara for Sangat were actively pursued in 2021. The Management Committee has continued to work on resolving the parking issues around the Gurdwara in readiness for when things return to normal. We have continued to prompt council to consider parking restrictions in and around the Gurdwara, the TRO proposal has been put together and consultations with the local community and other stakeholders has also taken place in December 2020. We will see the impact in 2022.

A building improvement strategy in line with LCC building regulations including the top floor in the plan has been pursued and approval given in March 2020 so it can be utilised for Sangat. The building work has been postponed due to COVID19 and funding issues. A loan has been approved to pursue modernisation and maintenance of the premises.

FINANCIAL REVIEW

During the year the Gurdwara received income of £1,019,331 (2020 - £502,483). This was used to meet expenses amounting to £598,546 (2020 -£533,854) resulting in a net surplus of £420,785 (2020 - deficit £31,371).

Reserves policy

The Trustees have examined the requirements for free reserves which are those unrestricted funds not invested in fixed assets or otherwise committed. The Trustees' policy is to maintain adequate reserves for the operational expenditure. This position is to be reviewed now that all outstanding debt is cleared.

FUTURE OBJECTIVES

Fund raising to complete the build project.

Resume normal activities at the Gurdwara and support members and congregation in adjusting to post COVID-19 era.

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Changes in the Board of Trustees

As per the Constitution, election took place on 30th September 2018. As a result of these election a new Committee was appointed and their term in office commenced on 6th October 2018. 55 Members of the elected committee have stepped down as they were unable to renew their commitment to their governance roles.

President

Raj Manvinder Singh commenced office 6th October 2018

Vice President

Gurnam Singh commenced office 6th October 2018 stepped down September 2020

General Secretary

Mukhtiar Singh commenced 6th October 2018

Assistant General Secretary

Jasbir Singh Bains commenced 6th October 2018 stepped down September 2021
Satwinder Singh Deol appointed October 2022

Finance Secretary

Paramjit Singh Rai commenced 6th October 2020

Assistant Finance Secretary

Gurdial Singh commenced 6th October 2020 stepped down June 2021
Tarsem Singh Dhadwar commenced October 2021

Stage Secretary

Nirmal Singh commenced 6th October 2020 and resigned October 2022
Harinder Singh commenced October 2022

Assistant Stage Secretary

Harinder Singh resigned October 2022
Palwinder Kaur commenced October 2022

Education Secretary

Jaswinder Singh commenced 6th October 2018 stepped down September 2020
Amerjit Singh Minhas commenced October 2022

Maintenance Secretary

Hardial Singh commenced 6th October 2018 and resigned October 2022
Sukhjinder Singh commenced October 2022

Store and Kitchen Secretary

Satnam Kaur commenced 6th October 2018 and resigned October 2022
Harbans Kaur commenced October 2022

Librarian

Baljit Singh commenced 6th October 2018 and resigned October 2022
Amritpal commenced October 2022

Sports Secretary

Satwinder Singh Deol commenced 6th October 2018 and resigned October 2022
Baljit Singh commenced October 2022

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Members

Jabarjung Singh commenced 6th October 2018 stepped down September 2021.

Hardial Singh commenced September 2022

Tajinder Kaur Jagdev commenced 6th October 2018

Sukhjinder Singh commenced 6th October 2018 and resigned October 2022

Kartar Singh commenced September 2022

Gurnek Singh commenced 6th October 2018

Approved by order of the board of trustees on 19 June 2023 and signed on its behalf by:



Raj Manvinder Singh - Trustee

GURU TEGH BAHADUR GURDWARA
TRUSTEES' RESPONSIBILITY STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
GURU TEGH BAHADUR GURDWARA**

Opinion

We have audited the financial statements of Guru Tegh Bahadur Gurdwara (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (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 2021 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)) and 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of 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 authorised for 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 Auditors 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 or 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 gives 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.

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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
GURU TEGH BAHADUR GURDWARA**

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, 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.

Our 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 Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework.

We understood how the charity is complying with those frameworks by making enquiries of management and those responsible for legal and compliance procedures. We corroborated our enquiries through review of board minutes and discussions with those charged with governance.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by discussion with management from various parts of the business to understand where they considered there was a susceptibility to fraud. We considered the procedures and controls that the charity has established to prevent and detect fraud, and how these are monitored by management, and also any enhanced risk factors such as performance targets.

Based on our understanding, we designed our audit procedures to identify any non-compliance with laws and regulations identified in the paragraphs above.

We also performed audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

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 regulation. 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. This description forms part of our Report of the Independent Auditors.

Other matters - unaudited comparatives

The comparative figures throughout the financial statements are unaudited.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
GURU TEGH BAHADUR GURDWARA**

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.

Fortus Audit LLP

Fortus Audit LLP
Chartered Accountants & Statutory Auditor
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

Date: *14/7/2023*

GURU TEGH BAHADUR GURDWARA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	776,613	183,303	959,916	419,186
Other trading activities	3	-	-	-	765
Other income	4	59,415	-	59,415	82,532
Total		<u>836,028</u>	<u>183,303</u>	<u>1,019,331</u>	<u>502,483</u>
EXPENDITURE ON					
Raising funds	5	36,177	-	36,177	36,957
Charitable activities					
Charitable activities	6	536,023	-	536,023	449,437
Support costs		6,227	-	6,227	41,362
Governance		20,119	-	20,119	6,098
Total		<u>598,546</u>	<u>-</u>	<u>598,546</u>	<u>533,854</u>
NET INCOME/(EXPENDITURE)		237,482	183,303	420,785	(31,371)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,870,459	-	2,870,459	2,901,830
TOTAL FUNDS CARRIED FORWARD		<u>3,107,941</u>	<u>183,303</u>	<u>3,291,244</u>	<u>2,870,459</u>

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	2,486,422	2,577,148
CURRENT ASSETS			
Debtors	13	114,833	23,593
Cash at bank and in hand		1,268,399	332,058
		<u>1,383,232</u>	<u>355,651</u>
CREDITORS			
Amounts falling due within one year	14	(99,234)	(12,340)
		<u>1,283,998</u>	<u>343,311</u>
NET CURRENT ASSETS			
		<u>3,770,420</u>	<u>2,920,459</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	15	(479,176)	(50,000)
		<u>3,291,244</u>	<u>2,870,459</u>
NET ASSETS			
FUNDS	18		
Unrestricted funds		3,107,941	2,870,459
Restricted funds		183,303	-
TOTAL FUNDS		<u>3,291,244</u>	<u>2,870,459</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 June 2023 and were signed on its behalf by:



Raj Manvinder Singh - Trustee



Paramjit Singh Rai - Trustee

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

Notes	2021 £	2020 £
Cash flows from operating activities		
Cash generated from operations	481,405	132,019
Interest paid	(12,427)	(5,673)
Net cash provided by operating activities	<u>468,978</u>	<u>126,346</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(3,480)	(63,168)
Net cash used in investing activities	<u>(3,480)</u>	<u>(63,168)</u>
Cash flows from financing activities		
New loans in year	479,980	50,000
Loan repayments in year	(9,137)	-
Net cash provided by financing activities	<u>470,843</u>	<u>50,000</u>
Change in cash and cash equivalents in the reporting period	<u>936,341</u>	<u>113,178</u>
Cash and cash equivalents at the beginning of the reporting period	<u>332,058</u>	<u>218,880</u>
Cash and cash equivalents at the end of the reporting period	<u><u>1,268,399</u></u>	<u><u>332,058</u></u>

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES	2021	2020	
	£	£	
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	420,785	(31,371)	
Adjustments for:			
Depreciation charges	94,206	96,900	
Interest paid	12,427	5,673	
(Increase)/decrease in debtors	(91,240)	72,025	
Increase/(decrease) in creditors	45,227	(11,208)	
Net cash provided by operations	<u>481,405</u>	<u>132,019</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.1.21	Cash flow	At 31.12.21
	£	£	£
Net cash			
Cash at bank and in hand	332,058	936,341	1,268,399
	<u>332,058</u>	<u>936,341</u>	<u>1,268,399</u>
Debt			
Debts falling due within 1 year	-	(41,667)	(41,667)
Debts falling due after 1 year	(50,000)	(429,176)	(479,176)
	<u>(50,000)</u>	<u>(470,843)</u>	<u>(520,843)</u>
Total	<u>282,058</u>	<u>465,498</u>	<u>747,556</u>

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

Liabilities are recognised 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 cost 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.

Freehold land & buildings	- Land 0%, buildings 2% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 15% on cost
Solar panels	- 4% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

GURU TEGH BAHADUR GURDWARA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Charawa box	282,151	162,275
Donations and offerings	556,085	240,551
Gift Aid	121,680	16,360
	959,916	419,186

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Rental Income	-	765
	-	765

4. OTHER INCOME

	2021	2020
	£	£
Covid job retention scheme	54,415	69,732
Business rates grant	5,000	12,800
	59,415	82,532

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Staff costs	30,340	26,106
Printing, postage, stationery and advertising	2,032	6,660
Media costs	3,805	4,191
	36,177	36,957

GURU TEGH BAHADUR GURDWARA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Charitable activities	536,023	-	536,023
Support costs	6,227	-	6,227
Governance	-	20,119	20,119
	<u>542,250</u>	<u>20,119</u>	<u>562,369</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	162,575	178,868
Other operating leases	6,227	6,499
Rates and water	6,046	993
Insurance	9,420	10,502
Light and heat	54,514	52,763
Telephone	2,680	2,050
Repairs and maintenance	39,118	20,871
Sundries	68	860
Food and provisions	54,156	52,890
Cleaning and pest control	5,825	2,359
Punjabi school & library resources	2,804	3,238
Transport services	11,229	(572)
Subscriptions and memberships	75	176
Grants and donations - Institutions	1,333	2,653
Security	2,520	-
Special events and religious functions	77,027	54,076
Depreciation	94,206	96,900
Interest payable and similar charges	12,427	5,673
	<u>542,250</u>	<u>490,799</u>

8. SUPPORT COSTS

			Governance costs £
Governance			<u>20,119</u>

GURU TEGH BAHADUR GURDWARA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2021	2020
	Governance	Total activities
	£	£
Auditors' remuneration	4,800	-
Accountancy	10,824	5,558
Legal & professional	4,495	540
	<u>20,119</u>	<u>6,098</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	183,348	195,369
Social security costs	6,454	6,636
Other pension costs	3,113	2,969
	<u>192,915</u>	<u>204,974</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Priests (Gianis)	5	4
Other	9	20
	<u>14</u>	<u>24</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	419,186
Other trading activities	765
Other income	82,532
Total	<u>502,483</u>
 EXPENDITURE ON	
Raising funds	36,957

GURU TEGH BAHADUR GURDWARA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Charitable activities	449,437
Support costs	41,362
Governance	6,098
Total	533,854
NET INCOME/(EXPENDITURE)	(31,371)
RECONCILIATION OF FUNDS	
Total funds brought forward	2,901,830
TOTAL FUNDS CARRIED FORWARD	2,870,459

12. TANGIBLE FIXED ASSETS

	Freehold land & buildings £	Fixtures and fittings £	Motor vehicles £	Solar panels £	Totals £
COST					
At 1 January 2021	3,255,501	603,285	47,737	122,904	4,029,427
Additions	-	3,480	-	-	3,480
At 31 December 2021	3,255,501	606,765	47,737	122,904	4,032,907
DEPRECIATION					
At 1 January 2021	879,027	481,270	47,737	44,245	1,452,279
Charge for year	60,463	28,827	-	4,916	94,206
At 31 December 2021	939,490	510,097	47,737	49,161	1,546,485
NET BOOK VALUE					
At 31 December 2021	2,316,011	96,668	-	73,743	2,486,422
At 31 December 2020	2,376,474	122,015	-	78,659	2,577,148

GURU TEGH BAHADUR GURDWARA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	109,073	16,298
Prepayments and accrued income	5,760	7,295
	114,833	23,593

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 16)	41,667	-
Trade creditors	9,821	-
Social security and other taxes	3,504	2,443
Wage control	13,362	-
Other creditors	1,000	1,190
Accruals and deferred income	29,880	8,707
	99,234	12,340

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 16)	479,176	50,000
	479,176	50,000

16. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	41,667	-
	41,667	-
Amounts falling due between two and five years:		
Bank loans - 2-5 years	479,176	50,000
	479,176	50,000

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	2,486,422		2,486,422	2,577,148
Current assets	1,199,929	183,303	1,383,232	355,651
Current liabilities	(99,234)		(99,234)	(12,340)
Long term liabilities	(479,176)		(479,176)	(50,000)
	3,107,941	183,303	3,291,244	2,870,459

GURU TEGH BAHADUR GURDWARA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	2,870,459	237,482	3,107,941
Restricted funds			
Building fund	-	183,303	183,303
TOTAL FUNDS	<u>2,870,459</u>	<u>420,785</u>	<u>3,291,244</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	836,028	(598,546)	237,482
Restricted funds			
Building fund	183,303	-	183,303
TOTAL FUNDS	<u>1,019,331</u>	<u>(598,546)</u>	<u>420,785</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	2,901,830	(31,371)	2,870,459
TOTAL FUNDS	<u>2,901,830</u>	<u>(31,371)</u>	<u>2,870,459</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	502,483	(533,854)	(31,371)
TOTAL FUNDS	<u>502,483</u>	<u>(533,854)</u>	<u>(31,371)</u>

GURU TEGH BAHADUR GURDWARA

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	2,901,830	206,111	3,107,941
Restricted funds			
Building fund	-	183,303	183,303
TOTAL FUNDS	<u>2,901,830</u>	<u>389,414</u>	<u>3,291,244</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,338,511	(1,132,400)	206,111
Restricted funds			
Building fund	183,303	-	183,303
TOTAL FUNDS	<u>1,521,814</u>	<u>(1,132,400)</u>	<u>389,414</u>

The specific purposes for which the funds are to be applied are as follows:

The restricted funds represent donations and amounts given to the Gurdwara which have been given on the basis that they will be used specifically towards the major improvements to the buildings.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021 nor for the year ended 31 December 2020.

GURU TEGH BAHADUR GURDWARA
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Charawa box	282,151	162,275
Donations and offerings	556,085	240,551
Gift Aid	121,680	16,360
	<u>959,916</u>	<u>419,186</u>
Other trading activities		
Rental Income	-	765
Other income		
Covid job retention scheme	54,415	69,732
Business rates grant	5,000	12,800
	<u>59,415</u>	<u>82,532</u>
Total incoming resources	<u>1,019,331</u>	<u>502,483</u>
EXPENDITURE		
Raising donations and legacies		
Administrative staff salaries	30,340	26,106
Printing, postage, stationery and advertising	2,032	6,660
Media costs	3,805	4,191
	<u>36,177</u>	<u>36,957</u>
Charitable activities		
Wages	153,008	169,263
Social security	6,454	6,636
Pensions	3,113	2,969
Other operating leases	6,227	6,499
Rates and water	6,046	993
Insurance	9,420	10,502
Light and heat	54,514	52,763
Telephone	2,680	2,050
Repairs and maintenance	39,118	20,871
Sundries	68	860
Food and provisions	54,156	52,890
Cleaning and pest control	5,825	2,359
Punjabi school & library resources	2,804	3,238
Transport services	11,229	(572)
Subscriptions and memberships	75	176
Grants and donations - Institutions	1,333	2,653
Security	2,520	-
Special events and religious functions	77,027	54,076
Depreciation charge	94,206	96,900
Carried forward	<u>529,823</u>	<u>485,126</u>

This page does not form part of the statutory financial statements

GURU TEGH BAHADUR GURDWARA
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
Charitable activities		
Brought forward	529,823	485,126
Bank loan interest	2,942	-
Bank charges	9,485	5,673
	<u>542,250</u>	<u>490,799</u>
Support costs		
Governance costs		
Auditors' remuneration	4,800	-
Accountancy	10,824	5,558
Legal & professional	4,495	540
	<u>20,119</u>	<u>6,098</u>
Total resources expended	<u>598,546</u>	<u>533,854</u>
Net income/(expenditure)	<u>420,785</u>	<u>(31,371)</u>

This page does not form part of the statutory financial statements

GURU TEGH BAHADUR GURUDWARA (SIKH TEMPLE)

England & Wales - Charity number 505157

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
GURU TEGH BAHADUR GURDWARA**

Fortus Midlands Limited
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

GURU TEGH BAHADUR GURDWARA
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For The Year Ended 31 December 2020

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GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2020

The trustees present their report with the audited financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities".

STRUCTURE, GOVERNANCE AND MANAGEMENT

2020 will be remembered for the extraordinary challenges posed by the COVID-19 pandemic. As the year comes to close, and with restrictions on normal life gradually being lifted, the impact of the pandemic is still being felt. I would like to take a moment to reflect those we lost to COVID-19, our thoughts and prayer continue to be with their families. The Management Committee join me in thanking our members and the Sangat and the local Community for all their support which enable us to serve humanity throughout this difficult period. I would like to thank our staff for their dedication and hard work through this most difficult year with a special thanks to the Granthi's.

Constitution

The first constitution was made in 1966 and modified in 1978. It was changed by the Courts in 1996 and then in 2013.

Origins of the Gurdwara

The first Sikh Gurdwara (Guru Nanak Gurdwara) was started in Leicester in 1963. The weekly programme was held at a hired Church Hall on St. Saviours Road, Leicester. As the Sikh population in Leicester grew there became room for another Gurdwara in Leicester. The original site on East Park Road was established in 1978 and became known as Guru Tegh Bahadur Gurdwara. Later the site relocated to 106 East Park Road where it currently operates its services from.

Method of appointment or election of Trustees

The members of the executive committee are appointed at elections, which are held on a Sunday in September every other year. Only members of the Gurdwara may stand for election and each candidate must be nominated and seconded by a member of the Gurdwara.

The membership of the executive committee comprises 13 office bearers and 4 other persons. In addition, the Executive Committee may appoint 4 co-opted members to hold office until the next election.

Due to the lockdown and the COVID-19 pandemic situation and as per the Government instructions and the ban on social gatherings the membership process as outlined above was delayed in the interests of Health and Safety for all. This will be resumed when permitted. The Management Committee continued with regular monthly meetings in line with their duties and good governance.

Organisational structure and decision making

The general management and administration of the charity is the responsibility of the Executive Committee who act as the Trustees of the Gurdwara. The "Holding Trustees" hold the charity's property and/or land in their name but do not take part in the management of the charity. Accordingly all references to the "Trustees" refer to the "Executive Committee".

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks, steps have been taken to further strengthen the procedures.

PRINCIPAL OBJECTIVES AND ACTIVITIES

The charity's objects are to promote the Sikh religion in the city of Leicester by the following means and by such other means as the Trustees shall think fit:

- a) The maintenance of a temple of worship;
- b) The celebration of Sikh religious festivals;
- c) The conduct of baptism, marriage and funeral rites in accordance with the Sikh religious observance;
- d) The establishment of a library containing books in Punjabi and English on Sikh religion, history and culture;
- e) The instruction of children and adults in Sikh religious principles and promoting the application of those principles generally to relationships within and outside the Sikh Community.

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2020

The trustees have given consideration to the guidance on public benefit issued by the Charity Commission and consider that the Gurdwara satisfies the requirements of public benefit by the above activities and also through the provision of access to any member of the general public including daily free meals.

ACHIEVEMENTS AND PERFORMANCES

Review of activities

During 2020 the charity has continued to provide the services and facilities required to ensure that the regular worship, wedding ceremonies, Sikh festivals, funeral rites and other needs of the congregation are met where ever possible with COVID-19 restrictions and guidelines in mind. Some activities including daily worship and celebration of Sikh religious festivals were accommodated online whilst others were suspended inline with Government/Local Authority guidelines (weddings and baptism).

During COVID-19 The Mata Gujri Library is situated within the Gurdwara, adapted it services to accommodate best practice and provided reading material for vulnerable and those at risk of isolation. Resources continue to be available for members and non-members to borrow reading material which were delivered home at request to the Library. The has been a life line to support mental wellbeing throughout the challenging times and dedication of our Assistant Librarian, Amritpal Singh and his team is commendable, innovative solutions were sought to help the community at large throughout the COVID-19 pandemic. Library continued to flourish and has become a popular activity.

As per the tradition of every Gurdwara the free kitchen service - langar is provided to all who wish to partake regardless of religion and belief. Under the guidance of appointed Kitchen Secretary Satnam Kaur COVID-19 langar activities continued, volunteers worked tirelessly to ensure food was prepared safely and delivered to those in need in a safe manner. Alongside the complete build plan new kitchen design are in place and renovation will commence when time permits.

The Panjabi School continues to be a popular service, online classes have been managed by Punjabi School Manager and teaching material has been developed. Training on curriculum changes will continue in due course as and when time permits.

Nagar Kirtan Home Clubs and Booster Classes were suspended due to local and government regulations for COVID-19.

In March 2020 a follow up to the first ever International Punjabi Conference hosted by Guru Tegh Bahadur Gurdwara in March 2019 was a huge success, and feedback received was that there was need for longer 3 day program as per the previous year.

Kissan Rally was organised in response to youth concerns over ethical issues in farming which will impact globally. This was received well by all members and non-members and COVID regulations adhered to as well as advice and support from police and Local authority sought. We would like to thank all Deputy Mayor Piara Singh Clare and Cllr Kulvinder Singh Johal for supporting their community.

Community Centre and Day Centre remained closed as per Government guidelines throughout the pandemic.

Diwali celebrations took place in October 2020. Starting in 1992, there is a special evening religious programme to celebrate the star of the new year on 31st December. Along with Vaisakhi, Diwali, Guru Nanak Dev Ji's Gurburb, Guru Gobind Singh Ji's Gurburb, the programme on the eve of the new year is attended by high numbers of the congregation. COVID regulations were adhered. Oneway systems, sanitizer, and signage in place manage risks.

The forth floor continues to remain out of bound to the general public and Sangat, renovations as essential work to Fire escapes and other building work will need to be corrected for the safety of the users. This has not been possible due to COVID-19 restrictions.

Resolution for weekend car parking issues on Nottingham Street car park to improve access to the Gurdwara for Sangat were actively pursued in 2020. The Management Committee has continued to work on resolving the parking issues around the Gurdwara in readiness for when things return to normal. We have prompted council to consider parking restrictions in and around the Gurdwara, the TRO proposal has been put together and consultations with the local community and other stakeholders has also taken place in December 2020. We will see the impact in 2021.

A building improvement strategy in line with LCC building regulations including the top floor in the plan has been pursued and approval given in March 2020 so it can be utilised for Sangat. The building work has been postponed due to COVID-19 and funding issues. A loan is still being pursued to fund the much-needed modernisation of the premises.

FINANCIAL REVIEW

During the year the Gurdwara received income of £502,483 (2019 - £779,572). This was used to meet expenses amounting to £533,854 (2019 -£721,191) resulting in a net deficit of £31,371 (2019-surplus £58,381).

GURU TEGH BAHADUR GURDWARA

**REPORT OF THE TRUSTEES
For The Year Ended 31 December 2020**

Reserves policy

The Trustees have examined the requirements for free reserves which are those unrestricted funds not invested in fixed assets or otherwise committed. The Trustees' policy is to maintain adequate reserves for the operational expenditure. This position is to be reviewed now that all outstanding debt is cleared.

FUTURE OBJECTIVES

Fund raising to complete the build project.

Resume normal activities at the Gurdwara and support members and congregation in adjusting to post COVID-19 era.

STRUCTURE, GOVERNANCE AND MANAGEMENT

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

505157

Principal address

106 East Park Road
Evington
Leicester
LE5 4QB

Trustees

Sukhdev Singh Bansal
Balwant Singh Johal
Gurmail Singh Sadra
Raj Manvinder Singh
Paramjit Singh Rai
Tajinder Kaur Jagdev
Mukhtiar Singh
Nirmal Singh

Independent Examiner

Fortus Midlands Limited
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

Bankers

National Westminster Bank Plc
121A East Park Road
Leicester
LE5 4QD

GURU TEGH BAHADUR GURDWARA
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2020

Changes in the Board of Trustees

As per the Constitution, election took place on 30th September 2018. As a result of these election a new Committee was appointed and their term in office commenced on 6th October 2018. 55 Members of the elected committee have stepped down as they were unable to renew their commitment to their governance roles.

President

Raj Manvinder Singh commenced office 6th October 2018

Vice President

Gurnam Singh commenced office 6th October 2018 stepped down September 2020

General Secretary

Mukhtiar Singh commenced 6th October 2018

Assistant General Secretary

Jasbir Singh Bains commenced 6th October 2018 stepped down September 2020

Finance Secretary

Paramjit Singh Rai commenced 6th October 2020

Assistant Finance Secretary

Gurdial Singh commenced 6th October 2020 stepped down June 2021

Stage Secretary

Nirmal Singh commenced 6th October 2020

Assistant Stage Secretary

Harminder Singh commenced 6th October 2018

Education Secretary

Jaswinder Singh commenced 6th October 2018 stepped down September 2020

Maintenance Secretary

Hardial Singh commenced 6th October 2018

Store and Kitchen Secretary

Satnam Kaur commenced 6th October 2018

Librarian

Baljit Singh commenced 6th October 2018

Sports Secretary

Satwinder Singh Deol commenced 6th October 2018

Members

Jabarjung Singh commenced 6th October 2018 stepped down September 2020

Tajinder Kaur Jagdev commenced 6th October 2018

Sukhjinder Singh commenced 6th October 2018

Gurnek Singh commenced 6th October 2018

Approved by order of the board of trustees on 15/12/21 and signed on its behalf by:


.....
Raj Manvinder Singh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GURU TEGH BAHADUR GURDWARA**

Independent examiner's report to the trustees of Guru Tegh Bahadur Gurdwara

I report to the charity trustees on my examination of the accounts of Guru Tegh Bahadur Gurdwara (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S K Khullar FCA
ICAEW
Fortus Midlands Limited
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

Date: 15/12/21

GURU TEGH BAHADUR GURDWARA

STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	419,186	723,202
Charitable activities			
Charawa box income	4	-	35,745
School fee income		-	5,625
Other trading activities	3	765	15,000
Other income		82,532	-
Total		<u>502,483</u>	<u>779,572</u>
EXPENDITURE ON			
Raising funds	5	36,957	37,411
Charitable activities			
Charitable activities	6	-	321,719
Support costs		496,897	355,347
Governance		-	6,714
Total		<u>533,854</u>	<u>721,191</u>
NET INCOME/(EXPENDITURE)		<u>(31,371)</u>	<u>58,381</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		2,901,830	2,843,449
TOTAL FUNDS CARRIED FORWARD		<u><u>2,870,459</u></u>	<u><u>2,901,830</u></u>

The notes form part of these financial statements


GURU TEGH BAHADUR GURDWARA

**BALANCE SHEET
31 December 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	12	2,577,149	2,610,880
CURRENT ASSETS			
Debtors	13	23,593	95,618
Cash at bank and in hand		332,058	218,880
		<u>355,651</u>	<u>314,498</u>
CREDITORS			
Amounts falling due within one year	14	(12,341)	(23,548)
		<u>343,310</u>	<u>290,950</u>
NET CURRENT ASSETS			
		<u>2,920,459</u>	<u>2,901,830</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	15	(50,000)	-
		<u>2,870,459</u>	<u>2,901,830</u>
NET ASSETS			
		<u>2,870,459</u>	<u>2,901,830</u>
FUNDS			
Unrestricted funds	16	2,870,459	2,901,830
		<u>2,870,459</u>	<u>2,901,830</u>
TOTAL FUNDS			
		<u>2,870,459</u>	<u>2,901,830</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15/12/20 and were signed on its behalf by:


Raj Manvinder Singh - Trustee


Paramjit Singh Rai - Trustee

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA

CASH FLOW STATEMENT
For The Year Ended 31 December 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	182,010	119,861
Interest paid		(5,664)	(4,595)
Net cash provided by operating activities		<u>176,346</u>	<u>115,266</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(63,168)</u>	<u>(175,529)</u>
Net cash used in investing activities		<u>(63,168)</u>	<u>(175,529)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>218,880</u>	<u>279,143</u>
Cash and cash equivalents at the end of the reporting period		<u>332,058</u>	<u>218,880</u>

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA

NOTES TO THE CASH FLOW STATEMENT
For The Year Ended 31 December 2020

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2020	2019	
	£	£	
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(31,371)	58,381	
Adjustments for:			
Depreciation charges	96,900	97,780	
Interest paid	5,664	4,595	
Decrease/(increase) in debtors	72,024	(29,924)	
Increase/(decrease) in creditors	38,793	(10,971)	
Net cash provided by operations	<u>182,010</u>	<u>119,861</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.1.20	Cash flow	At 31.12.20
	£	£	£
Net cash			
Cash at bank and in hand	218,880	113,178	332,058
	<u>218,880</u>	<u>113,178</u>	<u>332,058</u>
Total	<u>218,880</u>	<u>113,178</u>	<u>332,058</u>

The notes form part of these financial statements

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2020

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.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

Liabilities are recognised 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 cost 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.

Freehold land & buildings	-	Straight line over 1 year and Straight line over 12 years
Fixtures and fittings	-	10% on cost
Motor vehicles	-	15% on cost
Solar panels	-	25% on cost

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Charawa box	162,275	357,448
Allocated to income from charitable activities	-	(35,745)
Donations and offerings	240,551	349,591
Allocated to rental income	-	(6,000)
Gift Aid tax reclaimed	16,360	57,908
	<u>419,186</u>	<u>723,202</u>

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2020

3.	OTHER TRADING ACTIVITIES			
			2020	2019
			£	£
	Rental Income		765	6,000
	Rent from day centre		-	9,000
			<u>765</u>	<u>15,000</u>
4.	INCOME FROM CHARITABLE ACTIVITIES			
		Activity	2020	2019
			£	£
	Allocated Charawa box income	Charawa box income	-	35,745
	School fee income	School fee income	-	5,625
			<u>-</u>	<u>41,370</u>
5.	RAISING FUNDS			
	Raising donations and legacies			
			2020	2019
			£	£
	Staff costs		26,106	27,397
	Printing, postage, stationery and advertising		6,660	7,113
	Media costs		4,191	2,901
			<u>36,957</u>	<u>37,411</u>
6.	CHARITABLE ACTIVITIES COSTS			
		Direct Costs (see note 7)	Support costs (see note 8)	Totals
		£	£	£
	Support costs	<u>490,799</u>	<u>6,098</u>	<u>496,897</u>
7.	DIRECT COSTS OF CHARITABLE ACTIVITIES			
			2020	2019
			£	£
	Staff costs		178,868	106,215
	Insurance		10,502	8,900
	Light and heat		52,763	69,778
	Telephone		2,050	5,190
	Food and provisions		52,890	104,376
	Punjabi school & library resources		1,268	16,383
	Transport services		(572)	14,539
	Subscriptions and memberships		176	1,022
	Grants and donations - Institutions		2,653	18,387
	Support costs		34,863	139,334
	Special events and religious functions		52,774	90,567
	Depreciation		96,900	97,780
	Interest payable and similar charges		5,664	4,595
			<u>490,799</u>	<u>677,066</u>

GURU TEGH BAHADUR GURDWARA
NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2020

8. SUPPORT COSTS

	Governance costs £ <u>6,098</u>
Support costs	

Support costs, included in the above, are as follows:

	2020 Support costs £	2019 Total activities £
Accountancy	5,558	6,714
Legal & professional	<u>540</u>	<u>-</u>
	<u>6,098</u>	<u>6,714</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

10. STAFF COSTS

	2020 £	2019 £
Wages and salaries	195,369	128,340
Social security costs	6,636	3,734
Other pension costs	<u>2,969</u>	<u>1,538</u>
	<u>204,974</u>	<u>133,612</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Priests (Gianis)	4	5
Other	<u>20</u>	<u>16</u>
	<u>24</u>	<u>21</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	723,202
Charitable activities	
Charawa box income	35,745
School fee income	5,625
Other trading activities	<u>15,000</u>
Total	<u>779,572</u>
EXPENDITURE ON	
Raising funds	37,411

GURU TEGH BAHADUR GURDWARA
NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2020

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Charitable activities	321,719
Support costs	355,347
Governance	6,714
Total	721,191
NET INCOME	58,381
RECONCILIATION OF FUNDS	
Total funds brought forward	2,843,449
TOTAL FUNDS CARRIED FORWARD	2,901,830

12. TANGIBLE FIXED ASSETS

	Freehold land & buildings £	Fixtures and fittings £	Motor vehicles £	Solar panels £	Totals £
COST					
At 1 January 2020	3,198,499	597,120	47,737	122,904	3,966,260
Additions	57,003	6,165	-	-	63,168
At 31 December 2020	3,255,502	603,285	47,737	122,904	4,029,428
DEPRECIATION					
At 1 January 2020	818,936	449,378	47,737	39,329	1,355,380
Charge for year	60,091	31,892	-	4,916	96,899
At 31 December 2020	879,027	481,270	47,737	44,245	1,452,279
NET BOOK VALUE					
At 31 December 2020	2,376,475	122,015	-	78,659	2,577,149
At 31 December 2019	2,379,563	147,742	-	83,575	2,610,880

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	16,298	87,908
Prepayments and accrued income	7,295	7,710
	23,593	95,618

GURU TEGH BAHADUR GURDWARA

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2020

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Trade creditors	-	7,761
Taxation and social security	2,443	2,709
Other creditors	9,898	13,078
	<u>12,341</u>	<u>23,548</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2020	2019
	£	£
Other creditors	50,000	-
	<u>50,000</u>	<u>-</u>

16. MOVEMENT IN FUNDS		Net movement in funds	At
	At 1.1.20	in funds	31.12.20
	£	£	£
Unrestricted funds			
General fund	2,901,830	(31,371)	2,870,459
	<u>2,901,830</u>	<u>(31,371)</u>	<u>2,870,459</u>
TOTAL FUNDS	<u>2,901,830</u>	<u>(31,371)</u>	<u>2,870,459</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	502,483	(533,854)	(31,371)
	<u>502,483</u>	<u>(533,854)</u>	<u>(31,371)</u>
TOTAL FUNDS	<u>502,483</u>	<u>(533,854)</u>	<u>(31,371)</u>

Comparatives for movement in funds

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
Unrestricted funds			
General fund	2,843,449	58,381	2,901,830
	<u>2,843,449</u>	<u>58,381</u>	<u>2,901,830</u>
TOTAL FUNDS	<u>2,843,449</u>	<u>58,381</u>	<u>2,901,830</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	779,572	(721,191)	58,381
	<u>779,572</u>	<u>(721,191)</u>	<u>58,381</u>
TOTAL FUNDS	<u>779,572</u>	<u>(721,191)</u>	<u>58,381</u>

GURU TEGH BAHADUR GURDWARA
NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2020

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	2,843,449	27,010	2,870,459
TOTAL FUNDS	<u>2,843,449</u>	<u>27,010</u>	<u>2,870,459</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,282,055	(1,255,045)	27,010
TOTAL FUNDS	<u>1,282,055</u>	<u>(1,255,045)</u>	<u>27,010</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020 nor for the year ended 31 December 2019.

GURU TEGH BAHADUR GURDWARA
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Charawa box	162,275	357,448
Allocated to income from charitable activities	-	(35,745)
Donations and offerings	240,551	349,591
Allocated to rental income	-	(6,000)
Gift Aid tax reclaimed	16,360	57,908
	<u>419,186</u>	<u>723,202</u>
Other trading activities		
Rental Income	765	6,000
Rent from day centre	-	9,000
	<u>765</u>	<u>15,000</u>
Charitable activities		
Allocated Charawa box income	-	35,745
School fee income	-	5,625
	<u>-</u>	<u>41,370</u>
Other income		
Covid job retention scheme	69,732	-
Business rates grant	12,800	-
	<u>82,532</u>	<u>-</u>
Total incoming resources	502,483	779,572
EXPENDITURE		
Raising donations and legacies		
Administrative staff salaries	26,106	27,397
Printing, postage, stationery and advertising	6,660	7,113
Media costs	4,191	2,901
	<u>36,957</u>	<u>37,411</u>
Charitable activities		
Wages	169,263	100,943
Social security	6,636	3,734
Pensions	2,969	1,538
Insurance	10,502	8,900
Light and heat	52,763	69,778
Telephone	2,050	5,190
Food and provisions	52,890	104,376
Punjabi school & library resources	1,268	16,383
Transport services	(572)	14,539
Subscriptions and memberships	176	1,022
Grants and donations - Institutions	2,653	18,387
Support costs	34,863	139,334
Special events and religious functions	52,774	90,567
Depreciation charge	96,900	97,780
Bank charges	5,664	4,595
	<u>490,799</u>	<u>677,066</u>

This page does not form part of the statutory financial statements

GURU TEGH BAHADUR GURDWARA
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2020

	2020	2019
	£	£
Support costs		
Governance costs		
Accountancy	5,558	6,714
Legal & professional	540	-
	<u>6,098</u>	<u>6,714</u>
Total resources expended	<u>533,854</u>	<u>721,191</u>
Net (expenditure)/income	<u>(31,371)</u>	<u>58,381</u>

This page does not form part of the statutory financial statements