

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

England & Wales · Charity number 519137

Details

Other names	GURU NANAK NISHKAM SEWAL JATHA (LEEDS) UK
Status	Registered
Legal form	Other
Registered	1987-08-12
Register	View on the Charity Commission register

Contact

Address	78 Lady Pit Lane Leeds LS11 6DP
Phone	01133948000
Email	info@gnnsjleeds.com
Website	www.gnnsjleeds.com

Activities

Objects: THE SOCIETY IS ESTABLISHED FOR THE PROPAGATION, PRACTICE AND ADVANCEMENT OF THE SIKH RELIGION BASED UPON THE TEACHINGS OF THE TEN GURUS AND SIRI GURU GRANTH SAHIB JI AND FOR THE RELIEF OF NEED. (FOR FURTHER DETAILS SEE CLAUSE 2 OF THE CONSTITUTION).

Activities: The charity is primarily a Sikh Place of Worship and looks after the religious, cultural and social needs of the whole cross-section of the Sikh Community. Care of Elderly, Education, Youth, Sports, Healthy Living, Interfaith, Community Cohesion and Harmony. Offer help and advice to asylum seekers and refugees.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£762,779	£490,306	£3,168,092	1
2023-12-31	£438,191	£195,082	-	-
2022-12-31	£380,981	£148,357	-	-
2021-12-31	£379,641	£87,573	-	-
2020-12-31	£634,321	£103,583	£2,127,817	2

Trustees

Name	Role	Appointed
Tarlokh Singh Dhanjal	Chair	2021-06-06
Gurdev Singh Bhogal		2021-06-06
Gurmukh Singh Deagon		2018-08-20
Hardip Singh Soor		2018-08-20
Jarnail Singh Sihra		2018-08-20

Accounts

Charity registration number 519137 (England and Wales)

**GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T S Dhanjal J S Sihra G S Deagon H S Soor G S Bhogal
Charity number (England and Wales)	519137
Principal address	78 Lady Pit Lane Beeston Leeds LS11 6DP
Independent examiner	Ashfords Chartered Accountants 2 Manor Court Manor Mill Lane Leeds LS11 8LQ

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

CONTENTS

	Page
Trustees' report	1 - 8
Independent examiner's report	9
Statement of financial activities	10
Statement of financial position	11
Notes to the financial statements	12 - 20

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Mission Statement

Guru Nanak Nishkam Sewak Jatha (Leeds) UK is a non-political, non-profit making, religious charitable organisation committed to the selfless service of humanity at large and the propagation, practice and advancement of Sikhism based upon the teachings of the ten Guru's and Siri Guru Granth Sahib Ji.

Governing Document

The charity is governed by its constitution adopted on 1 December 1986.

Trustees and Members of the Supreme Council

The trustees who served during the year and up to the date of signature of the financial statements were:

- Tarlokh Singh Dhanjal (Chairman)
- Jarnail Singh Sihra (Treasurer)
- Hardip Singh Soor
- Gurmukh Singh Deagon
- Gurdev Singh Bhogal

Changes

No changes in 2024.

Funding

Main source of income for this institution is from donations made by the congregation. The variety of activities, high standard of service and quality are the main force of attraction for the congregation.

Other sources of income are:

- Rental from two mobile phone aerial sets; and
- Rental from and three houses own by the organisation.

Our sister organisations based in Birmingham and London have given financial support.

a. Gurudwara

Early morning prayers, mid-morning prayers and evening prayers take place daily. Celebrations of Religious festivals are conducted through Akhand Paath's, which are three days of reciting of scriptures from Siri Guru Granth Sahib Ji.

Celebration of other socio-religious activities (Betrothals, birthdays, weddings, and funerals) are a regular feature.

Congregational worship takes place on Wednesdays, Saturdays and Sundays.

b. Langar and Charity Work

Langar stands for "Guru's Free Kitchen". Fresh vegetarian food cooked daily in the Gurus Kitchen is served to all – Sikhs and non-Sikhs. This 'open door policy' is availed by elderly local residents, refugees, asylum seekers, drunks and drug addicts. 1000 to 1200 meals per week are served.

Other beneficiaries are St. George's Crypt, PAFRAS and LASSN in the way of regular donation of food material and warm clothing.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

c. Interfaith Work

Visits from schools, FE colleges, local Universities are encouraged.

Diversity Training: Police force, Prison Service, NHS, Chamber of Commerce.

Share teaching of Indian music with Leeds College of Music and SAA (UK) in order to promote community cohesion and harmony.

d. Education

Music

Lessons in Indian Musical Instruments such as Harmonium, Sitar, Dilruba, Santoor, Tabla and vocals are available to the whole community.

Punjabi School

To make children familiar with the language in which our Holy Scriptures are written, we operate Punjabi School for an hour and half every Wednesday. The school also imparts lessons in Sikh History/theology and religious/cultural values, which help in bringing children up to becoming good citizens.

Sewing Classes

A project developed by young women to learn the art of making dresses and useful skills for the clothing industry.

Computer Suite

A facility created for children from poor families and for elderly members of the community to become computer literates and skilful in internet browsing.

Healthy Living

Reiki, Taichi and Yoga classes for elderly members, conducted in partnership with Sikh Elders Service under the umbrella of Touchstone.

Purposeful contact has now been established with Black Health Initiative and a number of health initiatives have taken place in the Gurudwara Premises e.g. Eye examinations to find early incidence of diabetes and Bow Cancer awareness.

e. Staff and Office

One full time Granthi's (Ministers of Religion).

One world class music teacher (Indian musical instruments and vocal training).

Most of the work connected with office work, cleaning work, building maintenance work, cooking, gardening etc. is done by volunteers.

f. Partnership Development

Local Authority, Church of England and Schools, LEA Schools, Catholic Church and Schools, Hamara Centre, Huraria Islamic Mosque, Hindu Temple, and other Gurudwara's in Leeds and surrounding districts. Leeds Faith Forum, York St. John's University, Trinity and All Saints College, Leeds College of Music, South Asian Arts UK, Leeds Museum, SACRE Leeds, Police and Prison Services. British Sikh Consultative Forum and Sikh Chaplaincy. Black Health Initiative.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

g. Strategy and Future Vision

Develop Five Centres of Excellence to fulfil our vision.

1. To acquire more land and buildings close to the Gurudwara.
2. To seek funding streams and resources to finance the projects,
3. To develop more active engagement with Local Authority/Voluntary Sector
4. To address issues of multiple deprivation in South Leeds and seek sustainable solutions.
5. To develop Health and Wellbeing Strategy among South Asian communities, specially addressing incidence of diabetes and coronary disease.
6. To develop Value Based Educational facilities.
7. To develop facilities for care of Elderly Sikhs.
8. To develop Social Enterprises and create employment opportunities.

Centres of Excellence

Our belief in self-help, self-reliance and community participation has led us to expand our activities, to meet the needs of the Sikh and local community with the creation of the Centres for Excellence, all in close proximity of one another:



1. Spirituality

Gurudwara (78 Lady Pit Lane, Leeds LS11 6DP)

- Religious worship to promote spiritual wellbeing and regeneration of people in order to improve their quality of life.
- Celebrating Sikh religious festivals
- Religious Services connected with passage of life: Birth, baptism, weddings and death.
- Teaching of Sikh scriptures - Gurmat studies
- Punjabi School: Teaches Punjabi language, the mother tongue of Sikhs. Currently over 150 children attend regular classes held every Wednesday evenings. The school is run by 28 volunteers, preparing children for formal GCSE examinations with writing, speaking and reading skills.
- Langar: A free vegetarian meal from the Guru's kitchen is provided twice a day throughout the year to all Sikh and non-Sikh visitors. Over 500 free meals are served every week.

2. Enterprise & Employment

Nishkam Community Cooperative

- Community Cooperative
Create local employment and develop skills training
e.g. Manufacture PVC Windows, steel security grills or handmade furniture workshop
- Social Enterprise
Create local employment and fulfil community requirements
e.g. Charity shop, Gardening Service, Building Repairs, Decorating Service

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3. Education & Civic Engagement

- Conference Facilities: seminars/workshops and conferences,
- Learning Music : encourage cultural overlap and promote harmony,
- Banquet / Dinning facility for weddings and engagements performed at the Gurudwara,
- Sikh Heritage and Resource Centre,
- Adult Education: Language, Photography, IT, Cooking skills.
- Training members of the community to engage with local authorities to understand and implement local policy.
- Furtherance of education through Nishkam Nursery Leeds.

4. Healthy Living

- Gym: General fitness and training.
- Yoga: Healthy living and addressing obesity and diabetes issues.
- Sports: Archery, Gatka (Sikh martial art) and Kick Boxing.
- Medical check-ups: General health advice, blood pressure/diabetes checks.

5. Care for Elderly & Children

Nishkam Centre Leeds

NCL (94 Lady Pit Lane, Leeds LS11 6DP)

- Assisted Living
- Elderly Care - Day Care Centre

Achievements and performance

In 2024 we undertook two large projects, one of which was the repair and restoration of the front main face 78 Lady Pit Lane. The building was badly in need of repair and restoration due to weathering, especially because of it directly on the pavement. Risk of injury from falling debris was the most important factor. The second project (Flats Project) started in 2024 was the construction 1 and 2 bed flats for the elderly community in the building (92 Lady Pit Lane).



GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024



Repair and restoration of the front main face 78 Lady Pit Lane.



GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024



Clean-up operation at 92 Lady Pit Lane (Flats Project)

2nd floor Langar Hall Project - 2023 (Flooring all complete)



Basement waterproof tanking complete



GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024



Basement footings dug out and steels installed.



Steels installed and floor construction started.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

The Statement of Financial Activities shows The trustees consider the surplus achieved on its activities to be satisfactory. The Statement of Financial Activities shows net incoming resources of £272,473 for the year and reserves of £3,168,092. During 2024, the Gurudwara saw significant movement in its income and expenditure. The increase is an initiative to fund raise and complete the renovation projects undertaken.

The constitution of the charity remains an important part of our management structure. Compliance to the constitution and to the principles of Sikhism remains priority.

Reserves policy

The present level of funding is adequate to support the continuation of the current activities.

Plans for future periods

Plan for 2025 is to complete the flats project as this is a very large undertaking.

Important changes since the year end

No major changes to report.

Conclusion

The trustees remain indebted to all those who continue to perform selfless service in the name of the Almighty. Our Ardas (prays) remains for their blessings. We look forward to next year to further capitalise on the assets of the charity and continue to deliver towards the needs of our growing beneficiaries.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report 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 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 of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees' report was approved by the Board of Trustees.

J S Sihra

Trustee (Treasurer)

31 October 2025

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

I report to the trustees on my examination of the financial statements of Guru Nanak Nishkam Sewak Jatha (Leeds) UK (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Ashfords Chartered Accountants

2 Manor Court
Manor Mill Lane
Leeds
LS11 8LQ

31 October 2025

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	3	649,701	169,541
Charitable activities	4	18,383	18,620
Investments	5	51,240	56,030
Other income	6	43,455	194,000
Total income		762,779	438,191
Expenditure on:			
Charitable activities	7	263,208	185,670
Other expenditure	11	2,980	9,411
Total expenditure		266,188	195,081
Net gains/(losses) on investments	12	(224,118)	-
Net income and movement in funds		272,473	243,110
Reconciliation of funds:			
Fund balances at 1 January 2024		2,895,619	2,652,509
Fund balances at 31 December 2024		3,168,092	2,895,619

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 20 form part of these financial statements.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		2,121,936		2,959,443
Investment property	15		1,059,000		334,000
			<u>3,180,936</u>		<u>3,293,443</u>
Current assets					
Debtors	16	13,144		10,913	
Cash at bank and in hand		49,307		69,968	
		<u>62,451</u>		<u>80,881</u>	
Creditors: amounts falling due within one year	18	(50,138)		(198,217)	
Net current assets/(liabilities)			<u>12,313</u>		<u>(117,336)</u>
Total assets less current liabilities			<u>3,193,249</u>		<u>3,176,107</u>
Creditors: amounts falling due after more than one year	19		(25,157)		(280,488)
Net assets			<u><u>3,168,092</u></u>		<u><u>2,895,619</u></u>
The funds of the charity					
Unrestricted funds	20		<u>3,168,092</u>		<u>2,895,619</u>
			<u><u>3,168,092</u></u>		<u><u>2,895,619</u></u>

The notes on pages 12 to 20 form part of these financial statements.

The financial statements were approved by the trustees on 31 October 2025

J S Sihra
Trustee (Treasurer)

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Guru Nanak Nishkam Sewak Jatha (Leeds) UK is a charity governed by its constitution adopted on 1 December 1986. Registered number 519137.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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

Income received by the way of grants is included in full in the Statement of Financial Activities when receivable, and matched to specific time periods or expenditure where appropriate.

Income from charitable activities which include hall/room hire and the provision of other charitable services are included when earned and receivable.

Rental income is recognised on a straight-line basis over the period of the lease when the charity acts as lessor, in accordance with the terms of the tenancy agreements.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Costs are allocated between the funds on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis of total income.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Non-depreciable
Fixtures and fittings	10% straight line basis

Assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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

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

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	140,143	139,541
Grants	509,558	30,000
	<u>649,701</u>	<u>169,541</u>
Donations and gifts		
Darbar	57,560	57,792
Private - Individual donations	73,922	74,337
Standing orders	8,661	7,412
	<u>140,143</u>	<u>139,541</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Services provided under contract	17,442	17,442
Other income	941	1,178
	<u>18,383</u>	<u>18,620</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	<u>51,240</u>	<u>56,030</u>

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Miscellaneous income	-	194,000
Gift aid income	43,455	-
	<u>43,455</u>	<u>194,000</u>

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	16,255	2,709
Depreciation and impairment	6,311	6,273
Accountancy	660	1,025
Bank charges	821	2,451
Cleaning expenses	12,500	10,141
Insurance	9,784	9,430
Kitchen expenses	12,647	15,141
Legal and professional	-	942
Lettings agent management fee	2,016	1,884
Light and heat	71,260	74,339
Postage, printing and stationary	67	317
Rates	1,818	864
Repairs and renewals	95,349	24,171
Sundries	5,477	2,518
Telephone and internet	1,394	805
Visiting priest expenses	21,755	28,431
Water rates	5,094	4,229
	<u>263,208</u>	<u>185,670</u>
Analysis by fund		
Unrestricted funds	<u>263,208</u>	<u>185,670</u>

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>6,311</u>	<u>6,273</u>

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023: £nil).

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	1	1
Employment costs	2024	2023
	£	£
Wages and salaries	16,255	2,709

There were no employees whose annual remuneration was more than £60,000 (2023: £nil).

11 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Finance costs	2,980	9,411

12 Loss on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Loss arising on:		
Revaluation of investment properties	(224,118)	-

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Tangible fixed assets

	Freehold land and buildings £	Assets under construction £	Fixtures and fittings £	Total £
Cost				
At 1 January 2024	1,400,677	1,522,236	122,886	3,045,799
Additions	2,238	115,144	540	117,922
Transfer to investment property	-	(949,118)	-	(949,118)
At 31 December 2024	1,402,915	688,262	123,426	2,214,603
Depreciation and impairment				
At 1 January 2024	-	-	86,356	86,356
Depreciation charged in the year	-	-	6,311	6,311
At 31 December 2024	-	-	92,667	92,667
Carrying amount				
At 31 December 2024	1,402,915	688,262	30,759	2,121,936
At 31 December 2023	1,400,677	1,522,236	36,530	2,959,443

15 Investment property

	2024 £
Fair value	
At 1 January 2024	334,000
Transfers from assets under construction	949,118
Net loss on fair value adjustments	(224,118)
At 31 December 2024	1,059,000

During the year, one property previously included within assets under construction was reclassified to investment property, and measured at fair value on reclassification. The trustees believe that the carrying amounts of all investment properties continue to approximate their fair values at the reporting date, and therefore no further adjustment was required.

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	4,637	1,506
Prepayments and accrued income	8,507	9,407
	13,144	10,913

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

17 Loans and overdrafts

	2024 £	2023 £
Bank loans	31,373	141,773
Other loans	-	196,890
	<u>31,373</u>	<u>338,663</u>
Payable within one year	6,216	58,175
Payable after one year	<u>25,157</u>	<u>280,488</u>

18 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	17	6,216	30,571
Other borrowings		-	27,604
Other taxation and social security		257	196
Trade creditors		41,790	137,033
Other creditors		1,275	2,013
Accruals and deferred income		600	800
		<u>50,138</u>	<u>198,217</u>

19 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	17	25,157	111,202
Other borrowings		-	169,286
		<u>25,157</u>	<u>280,488</u>

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 December 2024 £
General funds	<u>2,895,618</u>	<u>762,779</u>	<u>(266,188)</u>	<u>(224,118)</u>	<u>3,168,092</u>

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Unrestricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	2,652,509	438,191	(195,082)	-	2,895,618
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees'	Tarlokh Singh Dhanjal (Chairman) Jarnail Singh Sihra (Treasurer) Gurmukh Singh Deagon Hardip Singh Soor Gurdev Singh Bhogal
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Charity number	519137
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Principal address	78 Lady Pit Lane Beeston Leeds LS11 6DP
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Bankers	Virgin Money Symington House 7-8 North Avenue Clydebank Business Park Clydebank G81 2NT
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Accountants	Henton & Co LLP Chartered Accountants Northgate 118 North Street Leeds LS2 7PN
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GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

CONTENTS

	Page
Trustees' report	1 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 19

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees' present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the the charity's [governing document], the Charities Act 2011 and "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 2015).

Mission statement

Guru Nanak Nishkam Sewak Jatha (Leeds) UK is a non-political, non-profit making, religious charitable organisation committed to the selfless service of humanity at large and the propagation, practice and advancement of Sikhism based upon the teachings of the ten Guru's and Siri Guru Granth Sahib Ji

Governing Document

The charity is governed by its constitution adopted on 1st December 1986.

Trustees & members of the supreme council

Existing

Tarlokh Singh Dhanjal (Chairman)
Jarnail Singh Sihra (Treasurer)
Hardip Singh Soor
Gurmukh Singh Deagon
Gurdev Singh Bhogal

Additions - No Changes

Removed - No Changes

Funding

Main source of income for this institution is from donations made by the congregation. The variety of activities, high standard of service and quality are the main force of attraction for the congregation.

Other sources of income are :-

- Rental from two mobile phone aerial sets
- Rental from and three houses own by the organisation.

(in 2023 our third house was gifted to us by a donor from the congregation)

Our sister organisations based in Birmingham and London have given financial support.

Objectives and activities

a. Gurdwara:

Early morning prayers, mid-morning prayers and evening prayers take place daily.

Celebrations of Religious festivals are conducted through Akhand Paath's, which are three days of reciting of scriptures from Siri Guru Granth Sahib Ji.

Celebration of other socio-religious activities (Betrothals, birthdays, weddings, and funerals) are a regular feature. Congregational worship takes place on Wednesdays, Saturdays and Sundays.

b. Langar and Charity Work:

Langar stands for "Guru's Free Kitchen". Fresh vegetarian food cooked daily in the Gurus Kitchen is served to all – Sikhs and non-Sikhs. This 'open door policy' is availed by elderly local residents, refugees, asylum seekers, drunks and drug addicts. 1000 to 1200 meals per week are served.

Other beneficiaries are: St. George's Crypt, PAFRAS and LASSN in the way of regular donation of food material and warm clothing.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

c. Interfaith Work:

Visits from schools, FE colleges, local Universities are encouraged.

Diversity Training: Police force, Prison Service, NHS, Chamber of Commerce.

Share teaching of Indian music with Leeds College of Music and SAA (UK) in order to promote community cohesion and harmony.

d. Education:

Music:

Lessons in Indian Musical Instruments such as Harmonium, Sitar, Dilruba, Santoor, Tabla and vocals are available to the whole community.

Punjabi School:

To make children familiar with the language in which our Holy Scriptures are written, we operate Punjabi School for an hour and half every Wednesday. The school also imparts lessons in Sikh History/theology and religious/cultural values, which help in bringing children up to becoming good citizens.

Sewing Classes:

A project developed by young women to learn the art of making dresses and useful skills for the clothing industry.

Computer Suite:

A facility created for children from poor families and for elderly members of the community to become computer literates and skilful in internet browsing.

Healthy Living:

Reiki, Taichi and Yoga classes for elderly members, conducted in partnership with Sikh Elders Service under the umbrella of Touchstone.

Purposeful contact has now been established with Black Health Initiative and a number of health initiatives have taken place in the Gurudwara Premises e.g.

Eye examinations to find early incidence of diabetes

Bowl Cancer awareness.

e. Staff and Office:

One full time Granthi's (Ministers of Religion.)

One world class music teacher (Indian musical instruments and vocal training)

Most of the work connected with office work, cleaning work, building maintenance work, cooking, gardening etc. is done by volunteers.

f. Partnership Development:

Local Authority, Church of England and Schools, LEA Schools, Catholic Church

and Schools, Hamara Centre, Huraria Islamic Mosque, Hindu Temple, and other Gurudwara's in Leeds and surrounding districts.

Leeds Faith Forum, York St. John's University, Trinity and All Saints College,

Leeds College of Music, South Asian Arts UK, Leeds Museum, SACRE Leeds, Police and Prison Services.

British Sikh Consultative Forum and Sikh Chaplaincy.

Black Health Initiative.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

g. Strategy and Future Vision:

Develop Five Centres of Excellence to fulfil our vision.

1. To acquire more land and buildings close to the Gurudwara.
2. To seek funding streams and resources to finance the projects,
3. To develop more active engagement with Local Authority/Voluntary Sector
4. To address issues of multiple deprivation in South Leeds and seek sustainable solutions.
5. To develop Health and Wellbeing Strategy among South Asian communities, specially addressing incidence of diabetes and coronary disease.
6. To develop Value Based Educational facilities.
7. To develop facilities for care of Elderly Sikhs.
8. To develop Social Enterprises and create employment opportunities.

Centres of Excellence

Our belief in self-help, self-reliance and community participation has led us to expand our activities, to meet the needs of the Sikh and local community with the creation of the Centres for Excellence, all in close proximity of one another:



GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1. Spirituality

Gurudwara (78 Lady Pit Lane, Leeds LS11 6DP)

- Religious worship to promote spiritual wellbeing and regeneration of people in order to improve their quality of life.
- Celebrating Sikh religious festivals
- Religious Services connected with passage of life: Birth, baptism, weddings and death.
- Teaching of Sikh scriptures - Gurmat studies
- Punjabi School: Teaches Punjabi language, the mother tongue of Sikhs. Currently over 150 children attend regular classes held every Wednesday evenings. The school is run by 28 volunteers, preparing children for formal GCSE examinations with writing, speaking and reading skills.
- Langaar: A free vegetarian meal from the Guru's kitchen is provided twice a day throughout the year to all Sikh and non-Sikh visitors. Over 500 free meals are served every week.

2. Enterprise & Employment

Nishkam Community Cooperative

- **Community Cooperative**
Create local employment and develop skills training
e.g. Manufacture PVC Windows, steel security grills or handmade furniture workshop
- **Social Enterprise**
Create local employment and fulfil community requirements
e.g. Charity shop, Gardening Service, Building Repairs, Decorating Service

3. Education & Civic Engagement

- Conference Facilities: seminars/workshops and conferences
- Learning Music : encourage cultural overlap and promote harmony
- Banquet / Dinning facility for weddings and engagements performed at the Gurudwara
- Sikh Heritage and Resource Centre
- Adult Education : Language, Photography, IT, Cooking skills
- Training members of the community to engage with local authorities to understand and implement local policy
- Furtherance of education through Nishkam Nursery Leeds

4. Healthy Living

- Gym: General fitness and training
- Yoga: Healthy living and addressing obesity and diabetes issues
- Sports: Archery, Gatka (Sikh martial arts) and kick boxing
- Medical check-ups: General health advice, blood pressure/diabetes checks

5. Care for Elderly & Children

Nishkam Centre Leeds

NCL (94 Lady Pit Lane, Leeds, LS11 6DP)

- Assisted Living
- Elderly Care - Day Care Centre

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

In 2023, our focus was to complete the fine details work on the 2nd floor worship hall and start full renovation of the 2nd floor Langar hall. Major works complete on Fire doors and fire safety across the whole building in line with our regular fire and safety reviews.

Second Floor Langar Hall Project



2nd floor Langar Hall Project - 2023 (Walls all plastered and painted)



2nd floor Langar Hall Project - 2023 (Flooring all complete)

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023



2nd floor Langar Hall Project (Opening by The Right Worshipful the Lord Mayor of Leeds)



2023 - Laundry Room Created with new machines and storage

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023



2023_Fire safety and doors all upgraded

Financial review

The Statement of Financial Activities shows The trustees consider the surplus achieved on its activities to be satisfactory.

The Statement of Financial Activities shows net incoming resources of £243,109 for the year and reserves of £2,895,618

During 2023, the Gurudwara saw nominal movement in its income and expenditure. The increase is an initiative to fund raise and complete the renovation projects undertaken.

The constitution of the charity remains an important part of our management structure. Compliance to the constitution and to the principles of Sikhism remains priority.

Reserve policy

The present level of funding is adequate to support the continuation of the current

Plans for future periods

Renovation of the front face of building due to weathering. Plans being drafted to create some 1 and 2 bed flats for the elderly community in the building (94 Lady Pit Lane)

Important changes since the year end

No major changes to reports

Conclusion

The trustees remain indebted to all those who continue to perform selfless service in the name of the Almighty. Our Ardas (prays) remains for their blessings.

We look forward to next year to further capitalise on the assets of the charity and continue to deliver towards the needs of our growing beneficiaries.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

The Trustees' are responsible for preparing the Trustees' Report 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 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 the charity and of the incoming resources and application of resources of the the charity for that year.

In preparing these financial statements, the Trustees' are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees' are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the the charity and 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 the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees'.

Jarnail Singh Sihra

Trustee (Treasurer)

Dated: 31 October 2024

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES' OF GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

I report to the Trustees' on my examination of the financial statements of Guru Nanak Nishkam Sewak Jatha (Leeds) UK (the the charity) for the year ended 31 December 2023.

This report is made solely to the charity's trustees, as a body. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state in an independent examiners report and for no other purpose.

Responsibilities and basis of report

As the Trustees' of the the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the 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 because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Chris Howitt

Dated: 31 October 2024

Independent examiner

Hentons

Chartered Accountants

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and endowments from:			
Donations and legacies	4	169,541	309,895
Charitable activities	5	18,620	17,559
Investments	6	56,030	51,027
Other income	7	194,000	2,500
Total income		438,191	380,981
Expenditure on:			
Charitable activities	8	185,671	141,304
Other expenditure	12	9,411	7,053
Total expenditure		195,082	148,357
Net income and movement in funds		243,109	232,624
Reconciliation of funds:			
Fund balances at 1 January 2023		2,652,509	2,419,885
Fund balances at 31 December 2023		2,895,618	2,652,509

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14	2,959,445		2,911,675	
Investment property	15	334,000		140,000	
		<u>3,293,445</u>		<u>3,051,675</u>	
Current assets					
Debtors	16	10,912		21,622	
Cash at bank and in hand		69,968		122,962	
		<u>80,880</u>		<u>144,584</u>	
Creditors: amounts falling due within one year	18	(198,217)		(216,483)	
Net current liabilities		<u>(117,337)</u>		<u>(71,899)</u>	
Total assets less current liabilities		3,176,108		2,979,776	
Creditors: amounts falling due after more than one year	19	(280,490)		(327,267)	
Net assets		<u>2,895,618</u>		<u>2,652,509</u>	
Income funds					
Unrestricted funds		2,895,618		2,652,509	
		<u>2,895,618</u>		<u>2,652,509</u>	

The financial statements were approved by the Trustees' on 31 October 2024

Jarnail Singh Sihra
Trustee (Treasurer)

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

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

1 Accounting policies

Charity information

Guru Nanak Nishkam Sewak Jatha (Leeds) UK is a charity governed by its constitution adopted on 1st December 1986. Registered number 519137.

1.1 Accounting convention

The financial statements have been prepared in accordance with the the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The the charity is a Public Benefit Entity as defined by FRS 102.

The the charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees' have a reasonable expectation that the the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees' in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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

Income received by the way of grants is included in full in the Statement of Financial Activities when receivable, and matched to specific time periods or expenditure where appropriate.

Income from charitable activities which include hall/room hire and the provision of other charitable services are included when earned and receivable.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Costs are allocated between the funds on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis of total income.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land & buildings	Non-depreciable
Fixtures and fittings	10% straight line basis

Assets in the course of construction are not depreciated.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

2 Critical accounting estimates and judgements

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

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

3 Volunteers

Guru Nanak Nishkam Jatha relies on volunteers to carry out the management, administration and general maintenance work. The trust has no paid employees or paid trustees other than general cleaning and kitchen work. In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the accounts.

4 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	139,541	173,895
Grants	30,000	134,000
Other	-	2,000
	<u>169,541</u>	<u>309,895</u>
Donations and gifts		
Darbar	57,792	62,002
Private - Individual Donations	74,337	103,290
Standing Orders	7,412	8,603
	<u>139,541</u>	<u>173,895</u>

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4	Income from donations and legacies		(Continued)
		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Grants		
	Other	30,000	134,000
		<u>30,000</u>	<u>134,000</u>
5	Income from charitable activities		
		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Services provided under contract	17,442	17,442
	Other income	1,178	117
		<u>18,620</u>	<u>17,559</u>
6	Income from investments		
		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Rental income	56,030	51,027
7	Other income		
		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Miscellaneous income	194,000	2,500

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Expenditure on charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Staff costs	2,709	-
Depreciation and impairment	6,273	5,499
Rates	864	2,691
Water Rates	4,229	3,074
Insurance	9,430	9,208
Light and Heat	74,339	41,568
Repairs and Renewals	24,171	22,517
Telephone and Internet	805	1,306
Bank Charges	2,451	2,441
Postage, Printing and Stationery	317	1,001
Sundries	2,518	9,357
Cleaning Expenses	10,141	9,927
Charitable expenditure heading 11	-	677
Kitchen Expenses	15,141	10,847
Legal and Professional	942	684
Letting Agents Management Fees	1,884	1,314
Accountancy	1,026	600
Visting priest expenses	28,431	18,593
	<u>185,671</u>	<u>141,304</u>
	<u>185,671</u>	<u>141,304</u>

9 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>6,273</u>	<u>5,499</u>

10 Trustees'

None of the Trustees' (or any persons connected with them) received any remuneration or benefits from the the charity during the year.

11 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>1</u>	<u>-</u>

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	2,709	-

There is no key management with remuneration.

No member of staff earned over £60,000 (2022: nil),

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

12 Other

	Unrestricted funds 2023	Unrestricted funds 2022
Financing costs	9,411	7,053

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land & buildings £	Assets Under Construction £	Fixtures and fittings £	Total £
Cost				
At 1 January 2023	1,366,107	1,510,466	115,185	2,991,758
Additions	34,571	11,770	7,702	54,043
At 31 December 2023	1,400,678	1,522,236	122,887	3,045,801
Depreciation and impairment				
At 1 January 2023	-	-	80,083	80,083
Depreciation charged in the year	-	-	6,273	6,273
At 31 December 2023	-	-	86,356	86,356
Carrying amount				
At 31 December 2023	1,400,678	1,522,236	36,531	2,959,445
At 31 December 2022	1,366,107	1,510,466	35,102	2,911,675

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

15 Investment property

	2023 £
Fair value	
At 1 January 2023	140,000
Additions through external acquisition	194,000
	<u>334,000</u>
At 31 December 2023	<u>334,000</u>

16 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	1,505	13,351
Prepayments and accrued income	9,407	8,271
	<u>10,912</u>	<u>21,622</u>

17 Loans and overdrafts

	2023 £	2022 £
Bank overdrafts	3	-
Bank loans	141,772	170,597
Other loans	196,890	214,842
	<u>338,665</u>	<u>385,439</u>
Payable within one year	58,175	58,172
Payable after one year	280,490	327,267

18 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans and overdrafts	17	30,571	30,568
Other borrowings		27,604	27,604
Other taxation and social security		196	-
Trade creditors		137,033	151,147
Other creditors		2,013	5,964
Accruals and deferred income		800	1,200
		<u>198,217</u>	<u>216,483</u>

Other borrowings include amounts owed to GNNSJ Birmingham £27,604 (2022 - £27,604)

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

19 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	17	111,204	140,029
Other borrowings		169,286	187,238
		<u>280,490</u>	<u>327,267</u>

Other borrowings include amounts owed to GNNSJ Birmingham £169,286 (2022: £187,238).

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	<u>2,652,509</u>	<u>438,191</u>	<u>(195,082)</u>	<u>2,895,618</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	<u>2,419,885</u>	<u>380,981</u>	<u>(148,357)</u>	<u>2,652,509</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Accounts

**GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees'	Tarlokh Singh Dhanjal (Chairman) Jarnail Singh Sihra (Treasurer) Gurmukh Singh Deagon Hardip Singh Soor Gurdev Singh Bhogal
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Charity number	519137
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Principal address	78 Lady Pit Lane Beeston Leeds LS11 6DP
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Bankers	Natwest PLC Leeds, City Office 8 Park Row Leeds LS1 5HD
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Accountants	Henton & Co LLP Chartered Accountants Northgate 118 North Street Leeds LS2 7PN
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GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

CONTENTS

	Page
Trustees' report	1 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 19

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees' present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the the charity's [governing document], the Charities Act 2011 and "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).

Mission statement

Guru Nanak Nishkam Sewak Jatha (Leeds) UK is a non-political, non-profit making, religious charitable organisation committed to the selfless service of humanity at large and the propagation, practice and advancement of Sikhism based upon the teachings of the ten Guru's and Siri Guru Granth Sahib Ji

Governing Document

The charity is governed by its constitution adopted on 1st December 1986.

Trustees & members of the supreme council

Existing

Tarlokh Singh Dhanjal (Chairman)
Jarnail Singh Sihra (Treasurer)
Hardip Singh Soor
Gurmukh Singh Deagon
Gurdev Singh Bhogal

Additions - No Changes

Removed - No Changes

Funding

Main source of income for this institution is from donations made by the congregation. The variety of activities, high standard of service and quality are the main force of attraction for the congregation. Other sources of income are rent from two mobile phone aerial sets and two houses on Lady Pit Lane (No: 72 and 76). Our sister organisations based in Birmingham and London have given financial support.

Objectives and activities

a. Gurdwara:

Early morning prayers, mid-morning prayers and evening prayers take place daily. Celebrations of Religious festivals are conducted through Akhand Paath's, which are three days of reciting of scriptures from Siri Guru Granth Sahib Ji. Celebration of other socio-religious activities (Betrothals, birthdays, weddings, and funerals) are a regular feature. Congregational worship takes place on Wednesdays, Saturdays and Sundays.

b. Langar and Charity Work:

Langar stands for "Guru's Free Kitchen". Fresh vegetarian food cooked daily in the Gurus Kitchen is served to all – Sikhs and non-Sikhs. This 'open door policy' is availed by elderly local residents, refugees, asylum seekers, drunks and drug addicts. 1000 to 1200 meals per week are served. Other beneficiaries are: St. George's Crypt, PAFRAS and LASSN in the way of regular donation of food material and warm clothing.

c. Interfaith Work:

Visits from schools, FE colleges, local Universities are encouraged. Diversity Training: Police force, Prison Service, NHS, Chamber of Commerce. Share teaching of Indian music with Leeds College of Music and SAA (UK) in order to promote community cohesion and harmony.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

d. Education:

Music:

Lessons in Indian Musical Instruments such as Harmonium, Sitar, Dilruba, Santoor, Tabla and vocals are available to the whole community.

Punjabi School:

To make children familiar with the language in which our Holy Scriptures are written, we operate Punjabi School for an hour and half every Wednesday. The school also imparts lessons in Sikh History/theology and religious/cultural values, which help in bringing children up to becoming good citizens.

Sewing Classes:

A project developed by young women to learn the art of making dresses and useful skills for the clothing industry.

Computer Suite:

A facility created for children from poor families and for elderly members of the community to become computer literates and skilful in internet browsing.

Healthy Living:

Reiki, Taichi and Yoga classes for elderly members, conducted in partnership with Sikh Elders Service under the umbrella of Touchstone.

Purposeful contact has now been established with Black Health Initiative and a number of health initiatives have taken place in the Gurudwara Premises e.g.

Eye examinations to find early incidence of diabetes

Bowl Cancer awareness.

e. Staff and Office:

One full time Granthi's (Ministers of Religion.)

One world class music teacher (Indian musical instruments and vocal training)

Most of the work connected with office work, cleaning work, building maintenance work, cooking, gardening etc. is done by volunteers.

f. Partnership Development:

Local Authority, Church of England and Schools, LEA Schools, Catholic Church and Schools, Hamara Centre, Huraria Islamic Mosque, Hindu Temple, and other Gurudwara's in Leeds and surrounding districts.

Leeds Faith Forum, York St. John's University, Trinity and All Saints College,

Leeds College of Music, South Asian Arts UK, Leeds Museum, SACRE Leeds, Police and Prison Services.

British Sikh Consultative Forum and Sikh Chaplaincy.

Black Health Initiative.

g. Strategy and Future Vision:

Develop Five Centres of Excellence to fulfil our vision.

1. To acquire more land and buildings close to the Gurudwara.

2. To seek funding streams and resources to finance the projects,

3. To develop more active engagement with Local Authority/Voluntary Sector

4. To address issues of multiple deprivation in South Leeds and seek sustainable solutions.

5. To develop Health and Wellbeing Strategy among South Asian communities, specially addressing incidence of diabetes and coronary disease.

6. To develop Value Based Educational facilities.

7. To develop facilities for care of Elderly Sikhs.

8. To develop Social Enterprises and create employment opportunities.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Centres of Excellence

Our belief in self-help, self-reliance and community participation has led us to expand our activities, to meet the needs of the Sikh and local community with the creation of the Centres for Excellence, all in close proximity of one another:



1. Spirituality

Gurudwara (78 Lady Pit Lane, Leeds LS11 6DP)

- Religious worship to promote spiritual wellbeing and regeneration of people in order to improve their quality of life.
- Celebrating Sikh religious festivals
- Religious Services connected with passage of life: Birth, baptism, weddings and death.
- Teaching of Sikh scriptures - Gurmat studies
- Punjabi School: Teaches Punjabi language, the mother tongue of Sikhs. Currently over 150 children attend regular classes held every Wednesday evenings. The school is run by 28 volunteers, preparing children for formal GCSE examinations with writing, speaking and reading skills.
- Langar: A free vegetarian meal from the Guru's kitchen is provided twice a day throughout the year to all Sikh and non-Sikh visitors. Over 500 free meals are served every week.

2. Enterprise & Employment

Nishkam Community Cooperative

- **Community Cooperative**
Create local employment and develop skills training
e.g. Manufacture PVC Windows, steel security grills or handmade furniture workshop
- **Social Enterprise**
Create local employment and fulfil community requirements
e.g. Charity shop, Gardening Service, Building Repairs, Decorating Service

3. Education & Civic Engagement

- Conference Facilities: seminars/workshops and conferences
- Learning Music : encourage cultural overlap and promote harmony
- Banquet / Dining facility for weddings and engagements performed at the Gurudwara
- Sikh Heritage and Resource Centre
- Adult Education : Language, Photography, IT, Cooking skills
- Training members of the community to engage with local authorities to understand and implement local policy
- Furtherance of education through Nishkam Nursery Leeds

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4. Healthy Living

- Gym: General fitness and training
- Yoga: Healthy living and addressing obesity and diabetes issues
- Sports: Archery, Gatka (Sikh martial arts) and kick boxing
- Medical check-ups: General health advice, blood pressure/diabetes checks

5. Care for Elderly & Children

Nishkam Centre Leeds

NCL (94 Lady Pit Lane, Leeds, LS11 6DP)

- Assisted Living
- Elderly Care - Day Care Centre

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

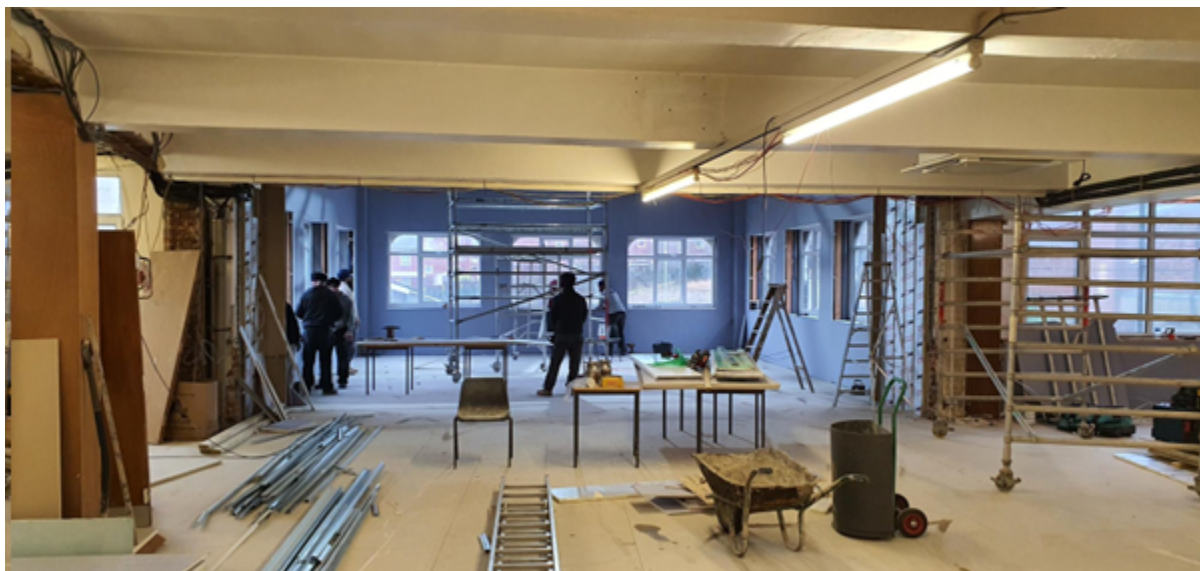
Opening of the Nursery in Sep 2021 was a real achievement.

In 2022, the focus was to complete the buildings works on the 2nd floor worship hall and bring this into operation. The drive through carpark link constructed to join the main and back parking for easy car flow.

Second Floor Darbar (Worship Hall) Project



2nd floor Darbar Project - Feb 2022 (Floor complete and wall insulation started)



2nd floor Darbar Project - Feb 2022 (Plasterboard and wiring progress)

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022



2nd floor Darbar in progress May 2022 (Wall panelling and AC system installed)



2nd floor Darbar complete Jun 2022 (Works complete for opening)

Car Park Link Construction Project



Drive Through project, linking the main carpark and back carpark complete Sep 2022

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

The Statement of Financial Activities shows The trustees consider the surplus achieved on its activities to be satisfactory.

The Statement of Financial Activities shows net incoming resources of £232,624 for the year and reserves of £2,652,509

During 2022, the Gurudwara saw nominal movement in its income and expenditure. The increase is an initiative to fund raise and complete the renovation projects undertaken.

The constitution of the charity remains an important part of our management structure. Compliance to the constitution and to the principles of Sikhism remains priority.

Reserve policy

The present level of funding is adequate to support the continuation of the current

Plans for future periods

Works to start on the 2nd Floor dining hall with kitchen serving area and storage.

Important changes since the year end

No major changes to reports

Conclusion

The trustees remain indebted to all those who continue to perform selfless service in the name of the Almighty. Our Ardas (prays) remains for their blessings.

We look forward to next year to further capitalise on the assets of the charity and continue to deliver towards the needs of our growing beneficiaries.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' responsibilities

The Trustees' are responsible for preparing the Trustees' Report 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 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 the charity and of the incoming resources and application of resources of the the charity for that year.

In preparing these financial statements, the Trustees' are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees' are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the the charity and 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 the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees'.

Jarnail Singh Sihra

Trustee (Treasurer)

Dated: 31 October 2023

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES' OF GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

I report to the Trustees' on my examination of the financial statements of Guru Nanak Nishkam Sewak Jatha (Leeds) UK (the the charity) for the year ended 31 December 2022.

This report is made solely to the charity's trustees, as a body. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state in an independent examiners report and for no other purpose.

Responsibilities and basis of report

As the Trustees' of the the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the 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 because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Chris Howitt

Dated: 31 October 2023

Independent examiner

Hentons

Chartered Accountants

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	4	309,895	338,616
Income from charitable activities	5	17,559	17,445
Investments	6	51,027	20,160
Other income	7	2,500	3,420
Total income		380,981	379,641
<u>Expenditure on:</u>			
Expenditure on charitable activities	8	141,304	80,147
Other	11	7,053	7,426
Total expenditure		148,357	87,573
Net income for the year/ Net movement in funds		232,624	292,068
Fund balances at 1 January 2022		2,419,885	2,127,817
Fund balances at 31 December 2022		2,652,509	2,419,885

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	13	2,911,675		2,719,008	
Investment property	14	140,000		140,000	
		3,051,675		2,859,008	
Current assets					
Debtors	15	21,622		8,750	
Cash at bank and in hand		122,962		135,911	
		144,584		144,661	
Creditors: amounts falling due within one year	17	(216,483)		(195,354)	
Net current liabilities			(71,899)		(50,693)
Total assets less current liabilities		2,979,776		2,808,315	
Creditors: amounts falling due after more than one year	18	(327,267)		(388,430)	
Net assets		2,652,509		2,419,885	
Income funds					
Unrestricted funds		2,652,509		2,419,885	
		2,652,509		2,419,885	

The financial statements were approved by the Trustees' on 31 October 2023

Jarnail Singh Sihra
Trustee (Treasurer)

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

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

1 Accounting policies

Charity information

Guru Nanak Nishkam Sewak Jatha (Leeds) UK is a charity governed by its constitution adopted on 1st December 1986. Registered number 519137.

1.1 Accounting convention

The financial statements have been prepared in accordance with the the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The the charity is a Public Benefit Entity as defined by FRS 102.

The the charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees' have a reasonable expectation that the the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees' in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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

Income received by the way of grants is included in full in the Statement of Financial Activities when receivable, and matched to specific time periods or expenditure where appropriate.

Income from charitable activities which include hall/room hire and the provision of other charitable services are included when earned and receivable.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Costs are allocated between the funds on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis of total income.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land & buildings	Non-depreciable
Fixtures and fittings	10% straight line basis

Assets in the course of construction are not depreciated.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

2 Critical accounting estimates and judgements

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

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

3 Volunteers

Guru Nanak Nishkam Jatha relies on volunteers to carry out the management, administration and general maintenance work. The trust has no paid employees or paid trustees other than general cleaning and kitchen work. In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the accounts.

4 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	173,895	122,823
Grants receivable	134,000	200,000
Other	2,000	15,793
	<u>309,895</u>	<u>338,616</u>
Donations and gifts		
Darbar	62,002	36,069
Private - Individual Donations	103,290	75,000
Standing Orders	8,603	11,096
	<u>173,895</u>	<u>122,823</u>

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Donations and legacies (Continued)

Grants receivable

Grants from institutions	134,000	200,000
	<u>134,000</u>	<u>200,000</u>

5 Income from charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Rental Income - T/Mobile Mast	11,000	11,000
Rental Income - Telefonica Mast	6,442	6,442
Bank Interest Received	117	3
	<u>17,559</u>	<u>17,445</u>

6 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Rental income	<u>51,027</u>	<u>20,160</u>

7 Other income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Miscellaneous income	<u>2,500</u>	<u>3,420</u>

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Expenditure on charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Depreciation and impairment	5,499	8,469
Rates	2,691	2,406
Water Rates	3,074	564
Insurance	9,208	7,788
Light and Heat	41,568	17,666
Repairs and Renewals	22,517	7,487
Telephone and Internet	1,306	1,152
Bank Charges	2,441	2,453
Postage, Printing and Stationery	1,001	150
Sundries	9,357	3,651
Cleaning Expenses	9,927	5,379
Charitable expenditure heading 11	677	-
Kitchen Expenses	10,847	7,154
Legal and Professional	684	5,330
Letting Agents Management Fees	1,314	816
Accountancy	600	600
Visting priest expenses	18,593	9,082
	<u>141,304</u>	<u>80,147</u>
	<u>141,304</u>	<u>80,147</u>

9 Trustees'

None of the Trustees' (or any persons connected with them) received any remuneration or benefits from the the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	<u>-</u>	<u>-</u>

There is no key management with remuneration.

No member of staff earned over £60,000 (2021: nil),

There were no employees whose annual remuneration was more than £60,000.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

11 Other

	Unrestricted funds	Unrestricted funds
	2022	2021
Financing costs	7,053	7,426

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Freehold land & buildings £	Assets Under Construction £	Fixtures and fittings £	Total £
Cost				
At 1 January 2022	1,217,898	1,475,070	100,625	2,793,593
Additions	148,209	35,396	14,560	198,165
At 31 December 2022	1,366,107	1,510,466	115,185	2,991,758
Depreciation and impairment				
At 1 January 2022	-	-	74,584	74,584
Depreciation charged in the year	-	-	5,499	5,499
At 31 December 2022	-	-	80,083	80,083
Carrying amount				
At 31 December 2022	1,366,107	1,510,466	35,102	2,911,675
At 31 December 2021	1,217,898	1,475,069	26,041	2,719,008

14 Investment property

	2022 £
Fair value	
At 1 January 2022 and 31 December 2022	140,000

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

15 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	13,351	-
Prepayments and accrued income	8,271	8,750
	<u>21,622</u>	<u>8,750</u>

16 Loans and overdrafts

	2022 £	2021 £
Bank loans	170,597	199,516
Other loans	214,842	242,447
	<u>385,439</u>	<u>441,963</u>
Payable within one year	58,172	53,533
Payable after one year	<u>327,267</u>	<u>388,430</u>

17 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	16	30,568	30,568
Other borrowings		27,604	22,965
Trade creditors		151,147	136,617
Other creditors		5,964	4,604
Accruals and deferred income		1,200	600
		<u>216,483</u>	<u>195,354</u>

Other borrowings include amounts owed to GNNSJ Birmingham £27,604 (2021 - £22,965)

18 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	16	140,029	168,948
Other borrowings		187,238	219,482
		<u>327,267</u>	<u>388,430</u>

Other borrowings include amounts owed to GNNSJ Birmingham £187,238 (2021: £219,482).

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

19 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts

**GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees'	Pritpal Singh Dhanjal (Chairman)	(Deceased 20 February 2021)
	Tarlokh Singh Dhanjal (Chairman)	(Appointed 06 June 2021)
	Jarnail Singh Sihra (Treasurer)	
	Gurmukh Singh Deagon	
	Hardip Singh Soor	
	Ravinder Singh Sagoo	(Resigned 05 June 2021)
	Gurdev Singh Bhogal	(Appointed 06 June 2021)
Charity number	519137	
Principal address	78 Lady Pit Lane Beeston Leeds LS11 6DP	
Bankers	Natwest PLC Leeds, City Office 8 Park Row Leeds LS1 5HD	
Accountants	Henton & Co LLP Chartered Accountants Northgate 118 North Street Leeds LS2 7PN	

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

CONTENTS

	Page
Trustees' report	1 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 18

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees' present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the the charity's [governing document], the Charities Act 2011 and "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).

Mission statement

Guru Nanak Nishkam Sewak Jatha (Leeds) UK is a non-political, non-profit making, religious charitable organisation committed to the selfless service of humanity at large and the propagation, practice and advancement of Sikhism based upon the teachings of the ten Guru's and Siri Guru Granth Sahib Ji

Governing Document

The charity is governed by its constitution adopted on 1st December 1986.

Trustees & members of the supreme council

Existing

Jarnail Singh Sihra (Treasurer)
Gurmukh Singh Deagon
Hardip Singh Soor

Additions

Tarlokh Singh Dhanjal (Chairman) - 6th June 2021
Gurdev Singh Bhogal - 6th June 2021

Removed

Pritpal Singh Dhanjal (Chairman) - 5th June 2021
Ravinder Singh Sagoo - 5th June 2021

We unfortunately lost our Chairman Pritpal Singh Dhanjal (Chairman) who passed away in Feb 2021 and was duly replaced by Tarlokh Singh Dhanjal in June 2021

Funding

Main source of income for this institution is from donations made by the congregation. The variety of activities, high standard of service and quality are the main force of attraction for the congregation. Other sources of income are rent from two mobile phone aerial sets and two houses on Lady Pit Lane (No: 72 and 76).

Financial support has been given by NatWest Bank and our sister organisations based in Birmingham and London.

Objectives and activities

a. Gurdwara:

Early morning prayers, mid-morning prayers and evening prayers take place daily.

Celebrations of Religious festivals are conducted through Akhand Paath's, which are three days of reciting of scriptures from Siri Guru Granth Sahib Ji.

Celebration of other socio-religious activities (Betrothals, birthdays, weddings, and funerals) are a regular feature. Congregational worship takes place on Wednesdays, Saturdays and Sundays.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

b. Langar and Charity Work:

Langar stands for "Guru's Free Kitchen". Fresh vegetarian food cooked daily in the Gurus Kitchen is served to all – Sikhs and non-Sikhs. This 'open door policy' is availed by elderly local residents, refugees, asylum seekers, drunks and drug addicts. 1000 to 1200 meals per week are served.

Other beneficiaries are: St. George's Crypt, PAFRAS and LASSN in the way of regular donation of food material and warm clothing.

c. Interfaith Work:

Visits from schools, FE colleges, local Universities are encouraged.

Diversity Training: Police force, Prison Service, NHS, Chamber of Commerce.

Share teaching of Indian music with Leeds College of Music and SAA (UK) in order to promote community cohesion and harmony.

d. Education:

Music:

Lessons in Indian Musical Instruments such as Harmonium, Sitar, Dilruba, Santoor, Tabla and vocals are available to the whole community.

Punjabi School:

To make children familiar with the language in which our Holy Scriptures are written, we operate Punjabi School for an hour and half every Wednesday. The school also imparts lessons in Sikh History/theology and religious/cultural values, which help in bringing children up to becoming good citizens.

Sewing Classes:

A project developed by young women to learn the art of making dresses and useful skills for the clothing industry.

Computer Suite:

A facility created for children from poor families and for elderly members of the community to become computer literates and skilful in internet browsing.

Healthy Living:

Reiki, Taichi and Yoga classes for elderly members, conducted in partnership with Sikh Elders Service under the umbrella of Touchstone.

Purposeful contact has now been established with Black Health Initiative and a number of health initiatives have taken place in the Gurudwara Premises e.g.

Eye examinations to find early incidence of diabetes

Bowl Cancer awareness.

e. Staff and Office:

One full time Granthi's (Ministers of Religion.)

One world class music teacher (Indian musical instruments and vocal training)

Most of the work connected with office work, cleaning work, building maintenance work, cooking, gardening etc. is done by volunteers.

f. Partnership Development:

Local Authority, Church of England and Schools, LEA Schools, Catholic Church

and Schools, Hamara Centre, Huraria Islamic Mosque, Hindu Temple, and other Gurudwara's in Leeds and surrounding districts.

Leeds Faith Forum, York St. John's University, Trinity and All Saints College,

Leeds College of Music, South Asian Arts UK, Leeds Museum, SACRE Leeds, Police and Prison Services.

British Sikh Consultative Forum and Sikh Chaplaincy.

Black Health Initiative.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

g. Strategy and Future Vision:

Develop Five Centres of Excellence to fulfil our vision.

1. To acquire more land and buildings close to the Gurudwara.
2. To seek funding streams and resources to finance the projects,
3. To develop more active engagement with Local Authority/Voluntary Sector
4. To address issues of multiple deprivation in South Leeds and seek sustainable solutions.
5. To develop Health and Wellbeing Strategy among South Asian communities, specially addressing incidence of diabetes and coronary disease.
6. To develop Value Based Educational facilities.
7. To develop facilities for care of Elderly Sikhs.
8. To develop Social Enterprises and create employment opportunities.

Centres of Excellence

Our belief in self-help, self-reliance and community participation has led us to expand our activities, to meet the needs of the Sikh and local community with the creation of the Centres for Excellence, all in close proximity of one another:



GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1. Spirituality

Gurudwara (78 Lady Pit Lane, Leeds LS11 6DP)

- Religious worship to promote spiritual wellbeing and regeneration of people in order to improve their quality of life.
- Celebrating Sikh religious festivals
- Religious Services connected with passage of life: Birth, baptism, weddings and death.
- Teaching of Sikh scriptures - Gurmat studies
- Punjabi School: Teaches Punjabi language, the mother tongue of Sikhs. Currently over 150 children attend regular classes held every Wednesday evenings. The school is run by 28 volunteers, preparing children for formal GCSE examinations with writing, speaking and reading skills.
- Langaar: A free vegetarian meal from the Guru's kitchen is provided twice a day throughout the year to all Sikh and non-Sikh visitors. Over 500 free meals are served every week.

2. Enterprise & Employment

Nishkam Community Cooperative

- **Community Cooperative**
Create local employment and develop skills training
e.g. Manufacture PVC Windows, steel security grills or handmade furniture workshop
- **Social Enterprise**
Create local employment and fulfil community requirements
e.g. Charity shop, Gardening Service, Building Repairs, Decorating Service

3. Education & Civic Engagement

- Conference Facilities: seminars/workshops and conferences
- Learning Music : encourage cultural overlap and promote harmony
- Banquet / Dinning facility for weddings and engagements performed at the Gurudwara
- Sikh Heritage and Resource Centre
- Adult Education : Language, Photography, IT, Cooking skills
- Training members of the community to engage with local authorities to understand and implement local policy
- Furtherance of education through Nishkam Nursery Leeds

4. Healthy Living

- Gym: General fitness and training
- Yoga: Healthy living and addressing obesity and diabetes issues
- Sports: Archery, Gatka (Sikh martial arts) and kick boxing
- Medical check-ups: General health advice, blood pressure/diabetes checks

5. Care for Elderly & Children

Nishkam Centre Leeds

NCL (94 Lady Pit Lane, Leeds, LS11 6DP)

- Assisted Living
- Elderly Care - Day Care Centre

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

2021 was very a year momentous year with the return of the congregation after a long period of pandemic closures. Opening of the Nursery in Sep 2021 was a real achievement. Works on the 2nd floor Worship Hall and Langar (food hall) making successful progress.

Nursery Building Construction



New build Nursery project behind 94 Lady Pit Lane, Plaza Building site complete and open for children admission Sep 2021. This project was very challenging and under pressure to deliver for Sep 2021, but the extremely hard work delivered from the contractors, volunteers made the project come together successfully. A very proud moment for the opening in 2021.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

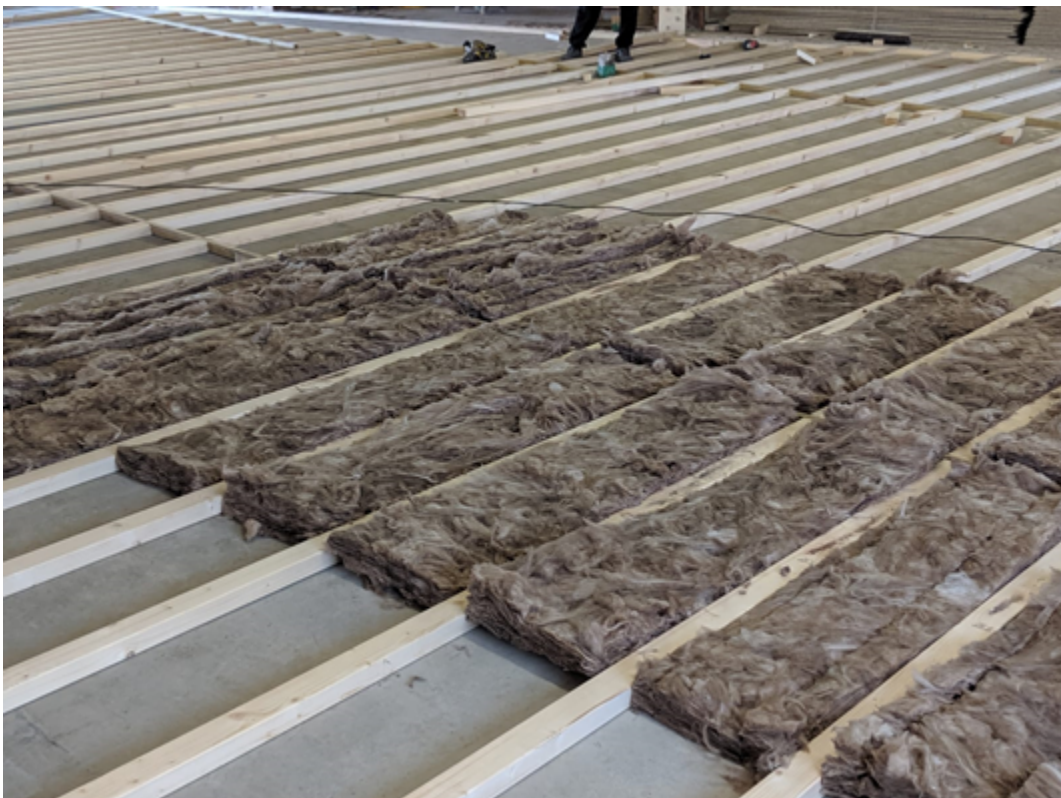
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Second Floor Darbar (Worship Hall) Construction



Demolition of boundary wall to extend 2nd floor Darbar in progress



New floor construction in Darbar for insulation

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

The Statement of Financial Activities shows The trustees consider the surplus achieved on its activities to be satisfactory.

The Statement of Financial Activities shows net incoming resources of £292,755 for the year and reserves of £2,420,572

During 2021, the Gurudwara saw significant movement in its income and expenditure. The increase is an initiative to fund raise and complete the renovation projects undertaken.

The constitution of the charity remains an important part of our management structure. Compliance to the constitution and to the principles of Sikhism remains priority.

During 2021 the foot flow of congregation was returning from Covid-19 restrictions and lockdowns. The support and commitment from the community, the bank and from the trustees, has been tremendous enabling us to get through 2021 without affecting our financial position.

Reserve policy

The level of reserves that the charity holds varies depending on any ongoing projects. The Trustees' regularly assess the major cash flow risks to which the charity is exposed, and ensure adequate funds are in place to meet those exposures.

The Trustees' feel that the level of reserves held at the 31 December 2021 is adequate to support the continuation of the charity's current operations."

Plans for future periods

The Trustees are looking forward to the opening of the 2nd Floor Darbar (Worship Hall). This will give us the ability to conduct multiple function together. Plans are being drafted to build and install a ramp driveway linking the main carpark and back carparks together.

Important changes since the year end

The following updates have been noted from the year end date to the date of filing.

Pritpal Singh Dhanjal (Chairman) - Passed away in Feb 2021

Ravinder Singh Sagoo - Resigned as trustee April 2021

Tarlokh Singh Dhanjal - Appointed as Trustee and Chairman June 2021

Gurdev Singh Bhogal - Appointed as Trustee June 2021

Conclusion

The trustees remain indebted to all those who continue to perform selfless service in the name of the Almighty. Our Ardas (prays) remains for their blessings.

We look forward to next year to further capitalise on the assets of the charity and continue to deliver towards the needs of our growing beneficiaries.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of Trustees' responsibilities

The Trustees' are responsible for preparing the Trustees' Report 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 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 the charity and of the incoming resources and application of resources of the the charity for that year.

In preparing these financial statements, the Trustees' are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees' are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the the charity and 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 the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees'.

Jarnail Singh Sihra

Trustee

Dated: 27 October 2022

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES' OF GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

I report to the Trustees' on my examination of the financial statements of Guru Nanak Nishkam Sewak Jatha (Leeds) UK (the the charity) for the year ended 31 December 2021.

This report is made solely to the charity's trustees, as a body. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state in an independent examiners report and for no other purpose.

Responsibilities and basis of report

As the Trustees' of the the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the 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 because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Chris Howitt
Dated: 27 October 2022
Independent examiner
Hentons
Chartered Accountants

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	4	338,616	608,807
Income from charitable activities	5	17,445	18,964
Investments	6	20,160	6,550
Other income	7	3,420	-
Total income		379,641	634,321
<u>Expenditure on:</u>			
Expenditure on charitable activities	8	80,147	97,869
Other	11	7,426	5,714
Total expenditure		87,573	103,583
Net income for the year/ Net movement in funds		292,068	530,738
Fund balances at 1 January 2021		2,127,817	1,597,079
Fund balances at 31 December 2021		2,419,885	2,127,817

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12	2,719,008		2,330,961	
Investment properties	13	140,000		140,000	
		<u>2,859,008</u>		<u>2,470,961</u>	
Current assets					
Debtors	14	8,750		1,348	
Cash at bank and in hand		135,911		200,365	
		<u>144,661</u>		<u>201,713</u>	
Creditors: amounts falling due within one year	16	(195,354)		(174,410)	
Net current (liabilities)/assets		<u>(50,693)</u>		<u>27,303</u>	
Total assets less current liabilities		2,808,315		2,498,264	
Creditors: amounts falling due after more than one year	17	(388,430)		(370,447)	
Net assets		<u>2,419,885</u>		<u>2,127,817</u>	
Income funds					
Unrestricted funds		2,419,885		2,127,817	
		<u>2,419,885</u>		<u>2,127,817</u>	

The financial statements were approved by the Trustees' on 27 October 2022

Mr J S Sihra
Trustee

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

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

1 Accounting policies

Charity information

Guru Nanak Nishkam Sewak Jatha (Leeds) UK is a charity governed by its constitution adopted on 1st December 1986. Registered number 519137.

1.1 Accounting convention

The financial statements have been prepared in accordance with the the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The the charity is a Public Benefit Entity as defined by FRS 102.

The the charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees' have a reasonable expectation that the the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees' in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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

Income received by the way of grants is included in full in the Statement of Financial Activities when receivable, and matched to specific time periods or expenditure where appropriate.

Income from charitable activities which include hall/room hire and the provision of other charitable services are included when earned and receivable.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Costs are allocated between the funds on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis of total income.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land & buildings	Non-depreciable
Fixtures and fittings	10% straight line basis

Assets in the course of construction are not depreciated.

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

2 Critical accounting estimates and judgements

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

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

3 Volunteers

Guru Nanak Nishkam Jatha relies on volunteers to carry out the management, administration and general maintenance work. The trust has no paid employees or paid trustees other than general cleaning and kitchen work. In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the accounts.

4 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	122,823	167,014
Grants receivable	200,000	440,214
Other	15,793	1,579
	<u>338,616</u>	<u>608,807</u>
Donations and gifts		
Darbar	36,727	169,303
Private - Individual Donations	75,000	105,692
Standing Orders	11,096	12,019
	<u>122,823</u>	<u>167,014</u>

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Donations and legacies (Continued)

Grants receivable

Government grant income	-	20,214
Grants from institutions	200,000	420,000
	<u>200,000</u>	<u>440,214</u>

5 Income from charitable activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Rental Income - T/Mobile Mast	11,000	11,000
Rental Income - Telefonica Mast	6,442	6,442
Hall Hire	-	1,500
Bank Interest Received	3	22
	<u>17,445</u>	<u>18,964</u>

6 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Rental income	<u>20,160</u>	<u>6,550</u>

7 Other income

	Unrestricted funds 2021 £	Total 2020 £
Miscellaneous income	<u>3,420</u>	<u>-</u>

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

8 Expenditure on charitable activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Staff costs	-	26,250
Depreciation and impairment	8,469	10,061
Rates	2,406	970
Water Rates	564	3,928
Insurance	7,788	7,361
Light and Heat	17,666	17,118
Repairs and Renewals	7,487	13,823
Telephone and Internet	1,152	1,068
Bank Charges	2,453	1,517
Postage, Printing and Stationery	150	530
Sundries	3,651	2,226
Cleaning Expenses	5,379	3,930
Kitchen Expenses	7,154	6,483
Legal and Professional	5,330	155
Letting Agents Management Fees	816	786
Accountancy	600	600
Visting priest expenses	9,082	1,063
	<u>80,147</u>	<u>97,869</u>
	<u>80,147</u>	<u>97,869</u>

9 Trustees'

None of the Trustees' (or any persons connected with them) received any remuneration or benefits from the the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	<u>-</u>	<u>-</u>
Employment costs	2021 £	2020 £
Wages and salaries	<u>-</u>	<u>26,250</u>

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Employees

(Continued)

There is no key management with remuneration.

No member of staff earned over £60,000 (2020: nil),

There were no employees whose annual remuneration was more than £60,000.

11 Other

	Unrestricted funds	Unrestricted funds
	2021	2020
Financing costs	7,426	5,714

12 Tangible fixed assets

	Freehold land & buildings £	Assets Under Construction £	Fixtures and fittings £	Total £
Cost				
At 1 January 2021	-	2,296,452	100,625	2,397,077
Additions	-	396,515	-	396,515
Transfer to freehold property	1,217,898	(1,217,898)	-	-
At 31 December 2021	1,217,898	1,475,069	100,625	2,793,592
Depreciation and impairment				
At 1 January 2021	-	-	66,115	66,115
Depreciation charged in the year	-	-	8,469	8,469
At 31 December 2021	-	-	74,584	74,584
Carrying amount				
At 31 December 2021	1,217,898	1,475,069	26,041	2,719,008
At 31 December 2020	-	2,296,452	34,509	2,330,961

13 Investment property

	2021 £
Fair value	
At 1 January 2021 and 31 December 2021	140,000

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

14 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	8,750	1,348

15 Loans and overdrafts

	2021 £	2020 £
Bank loans	199,516	220,447
Other loans	242,447	150,000
	441,963	370,447
Payable within one year	53,533	-
Payable after one year	388,430	370,447

16 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Bank loans	15	30,568	-
Other borrowings		22,965	-
Other taxation and social security		-	255
Trade creditors		136,617	146,879
Other creditors		4,604	26,676
Accruals and deferred income		600	600
		195,354	174,410

Other borrowings include amounts owed to GNNSJ Birmingham £22,965 (2020 - none)

17 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Bank loans	15	168,948	220,447
Other borrowings		219,482	150,000
		388,430	370,447

Other borrowings include amounts owed to GNNSJ Birmingham £219,482 (2020: £150,000).

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

Accounts

**GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees'	Pritpal Singh Dhanjal (Chairman) (Deceased 20 February 2021) Jarnail Singh Sihra (Treasurer) Gurmukh Singh Deagon Hardip Singh Soor Ravinder Singh Sagoo
Charity number	519137
Principal address	78 Lady Pit Lane Beeston Leeds LS11 6DP
Bankers	Natwest PLC Leeds, City Office 8 Park Row Leeds LS1 5HD
Accountants	Henton & Co LLP Chartered Accountants Northgate 118 North Street Leeds LS2 7PN

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

CONTENTS

	Page
Trustees' report	1 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 19

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees' present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Mission statement

Guru Nanak Nishkam Sewak Jatha (Leeds) UK is a non-political, non-profit making, religious charitable organisation committed to the selfless service of humanity at large and the propagation, practice and advancement of Sikhism based upon the teachings of the ten Guru's and Siri Guru Granth Sahib Ji.

Governing Document

The charity is governed by its constitution adopted on 1st December 1986.

Trustees & members of the supreme council

Pritpal Singh Dhanjal (Chairman - Deceased 20 February 2021)

Jarnail Singh Sihra (Treasurer)

Gurmukh Singh Deagon

Hardip Singh Soor

Ravinder Singh Sagoo

Funding

Main source of income for this institution is from donations made by the congregation. The variety of activities, high standard of service and quality are the main force of attraction for the congregation. Other sources of income are two mobile phone aerial sets and two houses on Lady Pit Lane (No: 72 and 76).

Financial support has been given by NatWest Bank and our sister organisations based in Birmingham and London.

Objectives and activities

a. Gurdwara:

Early morning prayers, mid-morning prayers and evening prayers take place daily. Celebrations of Religious festivals are conducted through Akhand Paath's, which are three days of reciting of scriptures from Siri Granth Sahib Ji. Celebration of other socio-religious activities (Betrothals, birthdays, weddings, and funerals) are a regular feature. Congregational worship takes place on Wednesdays, Saturdays and Sundays.

b. Langar and Charity Work:

Langar stands for "Guru's Free Kitchen". Fresh vegetarian food cooked daily in the Gurus kitchen is served to all - Sikhs and non-Sikhs. This 'open door policy' is availed by elderly local residents, refugees, asylum seekers, drunks and drug addicts. 1,000 to 1,200 meals per week are served. Other beneficiaries are: St George's Crypt, PAFRAS and LASSN in the way regular donation of food is material and warm clothing.

c. Interfaith Work:

Visits from schools, FE colleges, local universities are encouraged. Diversity Training: Police force, Prison Service, NHS, Chamber of Commerce. Share teaching of Indian music with Leeds College of Music and SAA (UK) in order to promote community cohesion and harmony.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

d. Education:

Music:

Lessons in Indian Musical Instruments such as Harmonium, Sitar, Dilruba, Santoor, Tabla and vocals are available to the whole community.

Punjabi School:

To make children familiar with the language in which our Holy Scriptures are written, we operate Punjabi School for an hour and half every Wednesday. The school also imparts lessons in Sikh History/theology and religious/cultural values, which help in bringing children up to becoming good citizens.

Sewing Classes:

A project developed by young women to learn the art of making dresses and useful skills for the clothing industry.

Computer Suite:

A facility created for children from poor families and for elderly members of the community to become computer literates and skilful in internet browsing.

Healthy Living:

Reiki, Taichi and Yoga classes for elderly members, conducted in partnership with Sikh Elders Service under the umbrella of Touchstone. Purposeful contact has now been established with Black Health Initiative and a number of health initiatives have taken place in the Gurdwara Premises e.g. Eye examinations to find early incidence of diabetes and Bowel Cancer awareness.

e. Staff and Office:

Three full time Granthi's (Ministers of Religion). One world class music teacher (Indian musical instruments and vocal training). Most of the work connected with office work, cleaning work, building maintenance work, cooking, gardening etc. is done by volunteers.

f. Partnership Development:

Local Authority, Church of England and Schools, LEA Schools, Catholic Church and Schools, Hamara Centre, Huraria Islamic Mosque, Hindu Temple, and other Gurdwara's in Leeds and surrounding districts. Leeds Faith Forum, York St. John's University, Trinity and All Saints College, Leeds College of Music, South Asian Arts UK, Leeds Museum, SACRE Leeds, Police and Prison Services. British Sikh Consultative Forum and Sikh Chaplaincy. Black Health Initiative.

g. Strategy and Future Vision:

Develop Five Centres of Excellence to fulfil our vision.

1. To acquire more land and buildings close to the Gurdwara.
2. To seek funding streams and resources to finance the projects.
3. To develop more active engagement with Local Authority/ Voluntary Sector.
4. To address issues of multiple deprivation in South Leeds and seek sustainable solutions.
5. To develop Health and Wellbeing Strategy among South Asian communities, specially addressing incidence of diabetes and coronary disease.
6. To develop Value Based Educational facilities.
7. To develop facilities for care of Elderly Sikhs.
8. To develop Social Enterprises and create employment opportunities.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Centres of Excellence

Our belief in self-help, self-reliance and community participation has led us to expand our activities, to meet the needs of the Sikh and local community with the creation of the Centres for Excellence, all in close proximity of one another:



1. Spirituality

Gurdwara (78 Lady Pit Lane, Leeds, LS11 6DP).

- Religious worship to promote spiritual wellbeing and regeneration of people in order to improve their quality of life.
- Celebrating Sikh religious festivals.
- Religious Services connected with passage of life: Birth, baptism, weddings and death.
- Teaching of Sikh scriptures - Gurmat studies
- Punjabi School: Teaches Punjabi language, the mother tongue of Sikhs. Currently over 150 children attend regular classes held every Wednesday evenings. The school is run by 28 volunteers, preparing children for formal GCSE examinations with writing, speaking and reading skills.
- Langar: A free vegetarian meal from the Guru's kitchen is provided twice a day throughout the year to all Sikh and non-Sikh visitors. Over 500 free meals are served every week.

2. Enterprise & Employment

Nishkam Community Cooperative

- **Community Cooperative**
Create local employment and develop skills training e.g. manufacture PVC windows, steel security grills or handmade furniture workshop
- **Social Enterprise**
Create local employment and fulfil community requirements e.g. charity shop, gardening service, building repairs, decorating service.

3. Education & Civic Engagement

- Conference Facilities: seminars/workshops and conferences
- Learning Music: encourage cultural overlap and promote harmony
- Banquet/ Dinning facility for weddings and engagements performed at the Gurdwara
- Sikh Heritage and Resource Centre
- Adult Education: Language, Photography, IT, Cooking skills
- Training members of the community to engage with local authorities to understand and implement local policy
- Furtherance of education through Nishkam Nursery Leeds

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4. Healthy Living

- Gym: General fitness and training
- Yoga: Healthy living and addressing obesity and diabetes issues
- Sports: Archery, Gatka (Sikh martial arts) and kick boxing
- Medical check-ups: General health advice, blood pressure/diabetes checks

5. Care for Elderly & Children

Nishkam Centre Leeds

NCL (94 Lady Pit Lane, Leeds, LS11 6DP)

- Assisted Living
- Elderly Care - Day Care Centre

Achievements and performance

2020 was a great year of progress and achievements. The Sangat (congregation) have given great support in volunteering and fundraising to help complete the work started on the grand entrance (Dharshanee Dharee) and lobby from the main carpark side.

Grand Entrance (Dharshanee Dharee) and Lobby



Construction of the new entrance and lobby is 95% complete. Landscaping complete with trees and plants. The work on the foyer area is complete.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Nursery Building Construction

Nursery to be built behind 94 Lady Pit Lane, Plaza Building site. Demolition of existing extension complete with works on the new construction and landscaping to start.



Construction on the new Nursery site has started and in full flow.



Boundary walls and footings in progress

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020



Roof works in progress with lots of help from trained volunteers.

Second Floor Darbar (Worship Hall) Construction



Refurbishment of the 2nd floor Darbar in progress including the extension over the new entrance and lobby.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

The Statement of Financial Activities shows The trustees consider the surplus achieved on its activities to be satisfactory.

The Statement of Financial Activities shows net incoming resources of £530,738 for the year and reserves of £2,127,817

During 2020, the Gurdwara saw significant movement in its income and expenditure. The increase is an initiative to fund raise and complete the renovation projects undertaken.

The constitution of the charity remains an important part of our management structure. Compliance to the constitution and to the principles of Sikhism remains priority.

During 2020 the foot flow of congregation was substantially lower due to Covid-19 restrictions and lockdowns. The support from the community the bank and commitment from the trustees we have been able get through this period without impacting our financial position.

Reserve policy

The present level of funding is adequate to support the continuation of the current running of the charity.

The Trustees' has assessed the major risks to which the the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The Trustees are looking forward to the opening of the new nursery in 2021. The building renovation works will continue on the new entrance (Dharshanee Dharee) into 2021. Plans for the second floor Darbar (worship hall) completion in 2021 is on schedule.

Important changes since the year end

The following updates have been noted from the year end date to the date of filing.

Pritpal Singh Dhanjal (Chairman) - Passed away in Feb 2021

Ravinder Singh Sagoo - Resigned as trustee April 2021

Tarlokh Singh Dhanjal - Appointed as Trustee and Chairman June 2021

Gurdev Singh Bhogal - Appointed as Trustee June 2021

Conclusion

The trustees remain indebted to all those who continue to perform selfless service in the name of the Almighty. Our Ardas (prays) remains for their blessings.

We look forward to next year to further capitalise on the assets of the charity and continue to deliver towards the needs of our growing beneficiaries.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Trustees' responsibilities

The Trustees' are responsible for preparing the Trustees' Report 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 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 the charity and of the incoming resources and application of resources of the the charity for that year.

In preparing these financial statements, the Trustees' are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees' are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the the charity and 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 the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees'.

Jarnail Singh Sihra

Trustee

Dated: 26 October 2021

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES' OF GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

I report to the Trustees' on my examination of the financial statements of Guru Nanak Nishkam Sewak Jatha (Leeds) UK (the the charity) for the year ended 31 December 2020.

This report is made solely to the charity's trustees, as a body. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state in an independent examiners report and for no other purpose.

Responsibilities and basis of report

As the Trustees' of the the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the 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 because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Peter Hart, FCA
Dated: 26 October 2021
Independent Examiner
Hentons
Chartered Accountants

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Income from:</u>			
Donations and legacies	4	608,807	401,030
Charitable activities	5	18,964	20,460
Investments	6	6,550	6,500
Total income		634,321	427,990
<u>Expenditure on:</u>			
Charitable activities	7	103,583	128,640
Net income for the year/ Net movement in funds		530,738	299,350
Fund balances at 1 January 2020		1,597,079	1,297,729
Fund balances at 31 December 2020		2,127,817	1,597,079

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	10	2,330,961		2,203,207	
Investment properties	11	140,000		-	
		<u>2,470,961</u>		<u>2,203,207</u>	
Current assets					
Debtors	12	1,348		5,546	
Cash at bank and in hand		200,365		31,830	
		<u>201,713</u>		<u>37,376</u>	
Creditors: amounts falling due within one year	13	(174,410)		(167,810)	
Net current assets/(liabilities)		<u>27,303</u>		<u>(130,434)</u>	
Total assets less current liabilities		<u>2,498,264</u>		<u>2,072,773</u>	
Creditors: amounts falling due after more than one year	14	(370,447)		(475,694)	
Net assets		<u><u>2,127,817</u></u>		<u><u>1,597,079</u></u>	
Income funds					
Unrestricted funds		<u>2,127,817</u>		<u>1,597,079</u>	
		<u><u>2,127,817</u></u>		<u><u>1,597,079</u></u>	

The financial statements were approved by the Trustees' on 26 October 2021

Jarnail Singh Sihra
Trustee

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

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

1 Accounting policies

Charity information

Guru Nanak Nishkam Sewak Jatha (Leeds) UK is a charity governed by its constitution adopted on 1st December 1986. Registered number 519137.

1.1 Accounting convention

The financial statements have been prepared in accordance with the the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The the charity is a Public Benefit Entity as defined by FRS 102.

The the charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees' have a reasonable expectation that the the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees' in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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

Income received by the way of grants is included in full in the Statement of Financial Activities when receivable, and matched to specific time periods or expenditure where appropriate.

Income from charitable activities which include hall/room hire and the provision of other charitable services are included when earned and receivable.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Costs are allocated between the funds on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis of total income.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land & buildings	10% straight line basis
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1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

2 Critical accounting estimates and judgements

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

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

3 Volunteers

Guru Nanak Nishkam Jatha relies on volunteers to carry out the management, administration and general maintenance work. The trust has no paid employees or paid trustees other than general cleaning and kitchen work. In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the accounts.

4 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	167,014	375,107
Grants receivable	440,214	-
Other	1,579	25,923
	<u>608,807</u>	<u>401,030</u>
Donations and gifts		
Darbar	49,303	268,132
Private - Individual Donations	105,692	96,722
Standing Orders	12,019	9,748
Other	-	505
	<u>167,014</u>	<u>375,107</u>

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Donations and legacies (Continued)

Grants receivable

Government grant income	20,214	-
Grants from institutions	420,000	-
	<u>440,214</u>	<u>-</u>

5 Charitable activities

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Rental Income - T/Mobile Mast	11,000	11,000
Rental Income - Telefonica Mast	6,442	6,442
Hall Hire	1,500	3,000
Bank Interest Received	22	18
	<u>18,964</u>	<u>20,460</u>

6 Investments

	Unrestricted funds 2020 £	Total funds 2019 £
72/76 Lady Pit Lane Houses	<u>6,550</u>	<u>6,500</u>

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Charitable activities

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Wages	26,250	38,120
Depreciation	10,061	4,928
Rates	970	600
Water Rates	3,928	6,543
Insurance	7,361	6,532
Light and Heat	17,118	22,499
Repairs and Renewals	13,823	425
Telephone and Internet	1,068	1,949
Bank Charges	1,517	2,061
Postage, Printing and Stationery	530	989
Sundries	2,226	10,017
Cleaning Expenses	3,930	4,341
Kitchen Expenses	6,483	15,100
Legal and Professional	155	715
Letting Agents Management Fees	786	3,180
Accountancy	600	636
Bank Loan Interest	5,714	7,456
Visiting Priests	1,063	1,901
Motor Vehicle	-	648
	<u>103,583</u>	<u>128,640</u>

8 Trustees'

None of the Trustees' (or any persons connected with them) received any remuneration or benefits from the the charity during the year.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	2	2

Employment costs

	2020 £	2019 £
Wages and salaries	26,250	38,120

There is no key management with remuneration.

No member of staff earned over £60,000 (2019: nil),

10 Tangible fixed assets

	Freehold land & buildings £	Assets under construction £	Fixtures & fittings £	Total £
Cost				
At 1 January 2020	2,158,850	-	100,411	2,259,261
Additions	-	277,602	213	277,815
Transfer to investment property	(140,000)	-	-	(140,000)
Transfer to assets under construction	(2,018,850)	2,018,850	-	-
At 31 December 2020	-	2,296,452	100,624	2,397,076
Depreciation and impairment				
At 1 January 2020	-	-	56,054	56,054
Depreciation charged in the year	-	-	10,061	10,061
At 31 December 2020	-	-	66,115	66,115
Carrying amount				
At 31 December 2020	-	2,296,452	34,509	2,330,961
At 31 December 2019	2,158,850	-	44,357	2,203,207

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

11 Investment property

	2020 £
Fair value	
At 1 January 2020	-
Transfers from freehold land and buildings	140,000
	<u>140,000</u>
At 31 December 2020	<u>140,000</u>

12 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Prepayments and accrued income	1,348	5,546
	<u>1,348</u>	<u>5,546</u>

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	255	115
Trade creditors	146,879	130,101
Other creditors	26,676	36,994
Accruals and deferred income	600	600
	<u>174,410</u>	<u>167,810</u>

14 Creditors: amounts falling due after more than one year

	2020 £	2019 £
Notes		
Bank loans	220,447	175,694
Other creditors	150,000	300,000
	<u>370,447</u>	<u>475,694</u>

Other creditors include amounts owed to GNNSJ Birmingham £150,000 (2019: £50,000). The Other creditors recognised in the 2019 financial statements have been recorded as 'Grants from institutions' in the year.

GURU NANAK NISHKAM SEWAK JATHA (LEEDS) UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

15 Analysis of net assets between funds

	Unrestricted funds	Total funds	Total unrestricted funds
	2020	2020	2019
	£	£	£
Fund balances at 31 December 2020 are represented by:			
Tangible assets	2,330,961	2,330,961	2,203,207
Investment properties	140,000	140,000	-
Current assets/(liabilities)	27,303	27,303	(130,434)
Long term liabilities	(370,447)	(370,447)	(475,694)
	<u>2,127,817</u>	<u>2,127,817</u>	<u>1,597,079</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).