

SIRI GURU TEG BAHADAR SAHIB

England & Wales · Charity number 1032210

Details

Other names	SIRI GURU TEGH BHADUR SAHIB, GURDWARA TEG BAHADUR SAHIB
Status	Registered
Legal form	Other
Registered	1994-01-31
Register	View on the Charity Commission register

Contact

Address 7 St Marks Road
Newtown
Southampton
Hampshire
SO14 0NW

Phone 02380233592

Email gtbsbhatsoton@yahoo.co.uk

Activities

Objects: 1) TO PROMOTE AND OBSERVE THE SIKH RELIGION AND TO PROVIDE A PLACE OF WORSHIP THERFOR. 2) TO PROMOTE THE EDUCATION OF THE MEMBERS AND THE STUDY OF THE PUNJABI LANGUAGE. 3) TO RELIEVE MEMBERS IN NEED AS DECIDED BY THE MANAGEMENT COMMITTEE.

Activities: Provides a place of worship for sikhism, facilities for the sikh community, provide services and advice to support the community and alleviate poverty and hardship.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE SOUTHAMPTON
- Hampshire
- Southampton City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£100,139	£94,985	-	-
2023-03-31	£91,401	£68,328	-	-
2022-03-31	£77,081	£45,005	-	-
2021-03-31	£33,886	£37,315	-	-
2020-03-31	£93,883	£77,475	-	-

Trustees

Name	Role	Appointed
AMERIK SINGH RATHORE		2023-08-27
AVTAR SINGH		2024-10-27
DALEEP SINGH DIGWA		2023-08-27
GURNAM SINGH DIGWA		2023-08-27
NARINDER SINGH		2023-08-27

SIRI GURU TEG BAHADAR SAHIB

England & Wales - Charity number 1032210

Accounts

SHRI GURU TEGH BAHADUR SAHIB

ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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Registered Charity No. 1032210

Shri Guru Tegh Bahadur Sahib

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

Daleep S Digwa
Amerik S Rathore
Narinder Singh
Chanan S Roath – resigned September 2024
Gurnam S Digwa

EXECUTIVE COMMITTEE

Rashpal S Digwa	-	President
Waleti S Roath	-	Vice President
Surender S Swali	-	Secretary
Amarjit S Rathore	-	Vice Secretary
Gurdev S Roath	-	Treasurer
Ronak S Digwa	-	Vice Treasurer

ADDRESS

7 St Marks Road
Newtown
Southampton
SO14 0NW

INDEPENDENT EXAMINERS

Cochrane & Co Accountants Limited
38 Kings Road
Lee on the Solent
Hampshire
PO13 9NU

BANKERS

TSB PLC
Avenue Branch
London Road
Southampton

Shri Guru Tegh Bahadur Sahib

REPORT OF THE TRUSTEES

For the year ended 31st March 2024

The Trustees have pleasure in presenting their annual report together with the independently examined financial statements for the year ended 31st March 2024. The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

CONSTITUTION AND OBJECTS OF THE CHARITY

The Shri Guru Tegh Bahadur Sahib Gurdwara is a registered charity no 1032210.

The objects of the charity are to promote and observe the Sikh religion and to provide a place of worship, to promote the education of the members and the study of the Punjabi language and to relieve members in need as decided by the executive committee. The Charity works closely with the wider community to provide for public benefit.

ORGANISATION

The trustees who have served during the year and since the year end are set out on page 1. The executive committee who has served since the last Annual General Meeting are set out on page 1. The executive committee is elected annually at the Annual General Meeting. All members of the executive committee retire and being eligible offer themselves for re-election.

ACHIEVEMENTS

The Gurdwara continues to progress the delivery of its main objectives to provide a place of worship for followers of sikhism, facilities for the local Sikh community and regular meals for those in need. This is supplemented with regular support to the Southampton Sikh Sewa Group who provide outreach meals to homeless and needy people across the city.

The Gurdwara recently started a major project to reduce its carbon foot print. The first stage of this involved the replacement of the gas central heating and gas fired hot water system which was completed in year. These were replaced by Infra-red heaters and solar assisted heat pump for hot water. The next stage to install solar panels started in April 2024

FINANCIAL REVIEW

The results for the year are set out on the Statement of Financial Activities on page 5. The surplus for the year amounted to £5,154 (2022/23 surplus £23,073). This has been transferred to the unrestricted accumulated fund.

RESERVES AND GOING CONCERN

With the continued support of its members, congregation and volunteers the Gurdwara reports a surplus for the year added to its unrestricted funds. This gives assurance there are no reasons to believe the Trustees cannot present the accounts on a going concern basis.

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The law applicable to charities in England & 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 period. In preparing these financial statements the trustees are required to:

- 1) Select suitable accounting policies and then apply them consistently;
- 2) Observe the methods and principles in the Charities SORP (FRS 102);
- 3) Make judgements and estimates that are reasonable and prudent;
- 4) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 5) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping 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 Charities (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 receive no remuneration and no expenses.

This report was approved by the Trustees on 13 October 2024

Trustee 

Trustee 

Shri Guru Tegh Bahadur Sahib

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHRI GURU TEGH BAHADUR SAHIB For the year ended 31 March 2024

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2024, which are set out on pages 4 to 10.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINERS'S STATEMENT

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

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

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

J Cochrane, FCA

Dated:

24/10/24



Cochrane & Co Accountants Limited, 38 Kings Road, Lee-on-the-Solent, Hampshire. PO13 9NU

Shri Guru Tegh Bahadur Sahib

Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2024

	<u>Notes</u>	<u>2024</u> £	<u>2023</u> £
<u>Incoming Resources</u>			
Donations received		51,701	40,867
Charitable Income		48,438	50,534
Grants Receivable	2	0	0
Total incoming resources		100,139	91,401
<u>Resources expended</u>			
Direct charitable expenditure:			
Grants payable	3	551	2,956
Other direct charitable expenditure	5	32,793	14,116
Total direct charitable expenditure		33,344	17,072
Other expenditure:			
Fundraising and publicity		0	0
Management and administration	6	61,641	51,256
Total other expenditure		61,641	51,256
Total resources expended	4	94,985	68,328
Net income resources		5,154	23,073
Fund balances brought forward		788,052	764,979
Fund balances carried forward		793,206	788,052

Shri Guru Tegh Bahadur Sahib

BALANCE SHEET

As at 31st March 2024

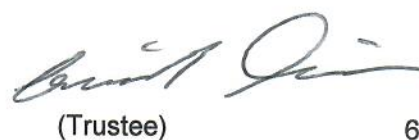
	<u>Notes</u>	<u>2024</u> £	<u>2023</u> £
FIXED ASSETS			
Tangible assets	7	287,236	225,085
Investment Property	7a	<u>368,206</u>	<u>368,206</u>
		655,442	593,291
CURRENT ASSETS			
Debtors	8	2,157	4,418
Cash and bank		<u>163,632</u>	<u>207,558</u>
		165,789	211,976
Creditors: amount falling due within one year	9	<u>(28,025)</u>	<u>(17,215)</u>
NET CURRENT ASSETS		137,764	194,761
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>793,206</u>	<u>788,052</u>
NET ASSETS		<u>793,206</u>	<u>788,052</u>
TOTAL FUNDS	10	<u>793,206</u>	<u>788,052</u>

The financial statements on pages 4 to 10 were approved by the trustees on; 13 October 2024

Signed


(Trustee)

Signed


(Trustee)

Shri Guru Tegh Bahadur Sahib

Cashflow Statement for the year ending 31st March 2024

	<u>2024</u>	<u>2023</u>
	£	£
Net cash inflow from operating activities	21,172	15,513
Purchase of tangible fixed assets	(65,098)	0
Proceeds from sale of fixed assets	0	200
(Decrease)/Increase in cash and cash equivalents	<u>(43,926)</u>	<u>15,713</u>
Opening cash and cash equivalents	207,558	191,845
Closing cash and cash equivalents	<u>163,632</u>	<u>207,558</u>

Notes to cash flow statement:

Reconciliation of changes in resources to net cash inflow from operating activities

Net income resources	5,154	23,073
Depreciation	2,946	1,965
Loss/(Profit) on Disposal of Assets	1	(200)
Increase/(Decrease) in creditors	10,810	(6,795)
Decrease/(Increase) in debtors	2,261	(2,530)
	<u>21,172</u>	<u>15,513</u>

Analysis of changes in cash and cash equivalents during the year

	<u>2024</u>	<u>2023</u>	<u>Change</u>
	£	£	£
Cash and bank	<u>163,632</u>	<u>207,558</u>	<u>(43,926)</u>

Shri Guru Tegh Bahadur Sahib

NOTES TO THE ACCOUNTS

1 Accounting policies

The financial statements have been prepared under the historical cost convention and are in accordance with applicable accounting standards, and the Charities Accounting Statement of Recommended Practice (SorpFRS102). There have been no changes in the accounting policies.

- a All grants and voluntary income are accounted for gross when receivable, as long as they are capable of financial measurement. This includes gifts in kind, included at estimated valuation.
- b All expenditure is accounted for gross, and when incurred.
- c Direct charitable expenditure includes the direct costs of the activities and depreciation on related assets.
- d Support costs comprise service costs incurred centrally in support of the aims of the Charity.
- e Fixed assets are included at cost or valuation: there are no uncapitalised fixed assets.
- f Depreciation is provided to write off the costs or valuation, less estimated residual values, of all fixed assets except freehold premises, over their expected useful lives. It is calculated at the following rates:

Kitchen Equipment	-	10% or 20% straight line
Musical instruments and PA system	-	20% straight line
Other Equipment	-	20% straight line
Motor Vehicle	-	20% straight line
Infra Red Heating System	-	5% straight line
- g Grants are recognised as expenditure when the commitment is entered into. Where such a grant is to be paid over instalments, the outstanding balance is disclosed as a liability.
- h Debtors are recognised on the basis of an amount that is reasonably payable to the Charity.
- l Creditors are recognised on the basis of amount payable for goods and services received but not yet invoiced or paid for.

Shri Guru Tegh Bahadur Sahib

NOTES TO THE ACCOUNTS

	<u>2024</u>	<u>2023</u>
	£	£
2 Grants receivable		
None	0	0

	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>
	Number	Value	Number	Value
3 Grants payable				
Payable to individuals	2	551	0	0
Payable to institutions	0	0	3	2,956
	2	551	3	2956

4 Analysis of Resources Expended

Other direct charitable expenditure		
Support costs	32,793	14,116
Grants payable	551	2,956
Other expenditure		
Management and administration	61,641	51,256
Total	94,985	68,328

5 Support costs

Langar and Gurpurbs	13,834	5,576
Giannis expenses	16,013	6,575
Depreciation	2,946	1,965
	32,793	14,116

6 Management and Administration costs

Meetings and travel expenses	1,508	1,218
Telephone	1,047	948
Postage and stationery	59	79
Accountancy review	2,142	2,142
Legal and professional	(634)	1,410
Water rates	2,948	1,980
Business rates	1,372	1,231
Light and heat	42,998	25,361
Insurance	2,722	2,374
Repairs and renewals	4,814	13,000
Loss/(Profit) on disposal of assets	1	(200)
Sundry expenses	2,665	1,713
	61,641	51,256

No amounts were paid to the Trustees.

Shri Guru Tegh Bahadur Sahib

NOTES TO THE ACCOUNTS

7 Fixed Assets

	<u>FREEHOLD PREMISES</u>	<u>KITCHEN EQUIPMENT</u>	<u>INSTRUMENTS AND PA SYSTEM</u>	<u>MOTOR VEHICLE</u>	<u>OTHER EQUIPMENT</u>	<u>TOTAL</u>
<u>Cost</u>						
Opening balance	218,500	14,321	3,600	16,089	77,286	329,796
Additions	0	1,956	440	0	62,702	65,098
Disposals	0	0	(300)	0	0	(300)
Closing balance	<u>218,500</u>	<u>16,277</u>	<u>3,740</u>	<u>16,089</u>	<u>139,988</u>	<u>394,594</u>
<u>Depreciation</u>						
Opening balance	0	12,905	3,595	16,088	72,123	104,711
Disposals	0	0	(299)	0	0	(299)
Charge for the year	0	506	30	0	2,410	2,946
Closing balance	<u>0</u>	<u>13,411</u>	<u>3,326</u>	<u>16,088</u>	<u>74,533</u>	<u>107,358</u>
<u>Net book value</u>						
At 31st March 2023	<u>218,500</u>	<u>1,416</u>	<u>5</u>	<u>1</u>	<u>5,163</u>	<u>225,085</u>
At 31st March 2024	<u>218,500</u>	<u>2,866</u>	<u>414</u>	<u>1</u>	<u>65,455</u>	<u>287,236</u>

7a Investment Property

Fair Value		
31 March 2024	<u>2024</u> <u>368,206</u>	<u>2023</u> <u>368,206</u>
Net Book Value		
At 31st March 2024	<u>2024</u> <u>368,206</u>	<u>2023</u> <u>368,206</u>

In the opinion of the Trustees the Net Book Value of the assets are representative of their Fair Value.

8 Debtors

Due within one year	<u>2024</u>	<u>2023</u>
Other Debtors	-	-
Prepayments	<u>2,157</u>	<u>4,418</u>
	<u>2,157</u>	<u>4,418</u>

Shri Guru Tegh Bahadur Sahib

NOTES TO THE ACCOUNTS

9 Creditors	<u>2024</u>	<u>2023</u>
Amounts falling due within one year		
Accountancy	2,142	2,142
Accruals	22,829	8,869
Other creditors	3,054	6,204
	<u>28,025</u>	<u>17,215</u>
10 Accumulated Fund		
At beginning of year	788,052	764,979
Surplus for the year	5,154	23,073
Total Fund	<u>793,206</u>	<u>788,052</u>

All the Charity's funds are unrestricted.

SIRI GURU TEG BAHADAR SAHIB

England & Wales - Charity number 1032210

Accounts

SHRI GURU TEGH BAHADUR SAHIB

ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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Registered Charity No. 1032210

Shri Guru Tegh Bahadur Sahib

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

R S Digwa
G S Taak
S Singh
B S Taak

EXECUTIVE COMMITTEE

A S Rathore - President
R S Digwa - Vice President
S S Swali - Secretary
B S Taak - Vice Secretary
S S Bhaker - Treasurer
W S Digwa - Vice Treasurer

ADDRESS

7 St Marks Road
Newtown
Southampton
SO14 0NW

INDEPENDENT EXAMINERS

Cochrane & Co Accountants Limited
38 Kings Road
Lee on the Solent
Hampshire
PO13 9NU

BANKERS

TSB PLC
Avenue Branch
London Road
Southampton

Shri Guru Tegh Bahadur Sahib

REPORT OF THE TRUSTEES

For the year ended 31st March 2022

The Trustees have pleasure in presenting their annual report together with the independently examined financial statements for the year ended 31st March 2022. The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

CONSTITUTION AND OBJECTS OF THE CHARITY

The Shri Guru Tegh Bahadur Sahib Gurdwara is a registered charity no 1032210.

The objects of the charity are to promote and observe the Sikh religion and to provide a place of worship, to promote the education of the members and the study of the Punjabi language and to relieve members in need as decided by the executive committee. The Charity works closely with the wider community to provide for public benefit.

ORGANISATION

The trustees who have served during the year and since the year end are set out on page 1. The executive committee who have served since the last Annual General Meeting are set out on page 1. The executive committee is elected annually at the Annual General Meeting. All members of the executive committee retire and being eligible offer themselves for re-election.

FINANCIAL REVIEW

The results for the year are set out on the Statement of Financial Activities on page 4. The deficit for the year amounted to £32,076 (2020/21 deficit £3,429). This has been transferred to the unrestricted accumulated fund.

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

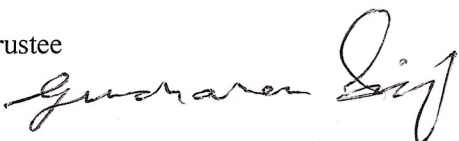
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to:

- 1) Select suitable accounting policies and then apply them consistently;
- 2) Observe the methods and principles in the Charities SORP 2019;
- 3) Make judgements and estimates that are reasonable and prudent;
- 4) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 5) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping 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 Charities (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 receive no remuneration and no expenses.

This report was approved by the Trustees on 3/8/22

Trustee



Trustee



Shri Guru Tegh Bahadur Sahib

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHRI GURU TEGH
BAHADUR SAHIB For the year ended 31 March 2022**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2022, which are set out on pages 4 to 10.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINERS'S STATEMENT

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

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

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

J Cochrane, FCA

Dated: 9/8/2022



Cochrane & Co Accountants Limited, 38 Kings Road, Lee-on-the-Solent, Hampshire, PO13 9NU

Shri Guru Tegh Bahadur Sahib

Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2022

	<u>Notes</u>	<u>2022</u> £	<u>2021</u> £
<u>Incoming Resources</u>			
Donations received		31,040	8,055
Charitable Income		46,041	25,831
Grants Receivable	2	0	0
Total incoming resources		77,081	33,886
<u>Resources expended</u>			
Direct charitable expenditure:			
Grants payable	3	1,100	0
Other direct charitable expenditure	5	8,001	12,317
Total direct charitable expenditure		9,101	12,317
Other expenditure:			
Fundraising and publicity		0	0
Management and administration	6	35,904	24,998
Total other expenditure		35,904	24,998
Total resources expended	4	45,005	37,315
Net income/(expenditure) resources		32,076	(3,429)
Fund balances brought forward		732,903	736,332
Fund balances carried forward		764,979	732,903

Shri Guru Tegh Bahadur Sahib

BALANCE SHEET

As at 31st March 2022

	<u>Notes</u>	<u>2022</u> £	<u>2021</u> £
FIXED ASSETS	7	595,256	586,291
CURRENT ASSETS			
Debtors	8	1,888	0
Cash and bank		191,845	150,491
		193,733	150,491
Creditors: amount falling due within one year	9	(24,010)	(3,879)
NET CURRENT ASSETS		169,723	146,612
TOTAL ASSETS LESS CURRENT LIABILITIES		764,979	732,903
NET ASSETS		764,979	732,903
TOTAL FUNDS	10	764,979	732,903

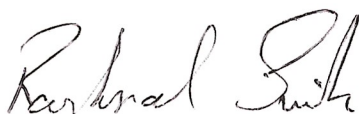
The financial statements on pages 4 to 10 were approved by the trustees on; 3/8/22

Signed



(Trustee)

Signed



(Trustee)

Shri Guru Tegh Bahadur Sahib

Cashflow Statement for the year ending 31st March 2022

	<u>2022</u> £	<u>2021</u> £
Net cash inflow from operating activities	51,734	526
Purchase of tangible fixed assets	(10,380)	0
Increase in cash and cash equivalents	41,354	526
Opening cash and cash equivalents	150,491	149,965
Closing cash and cash equivalents	191,845	150,491

Notes to cash flow statement:

Reconciliation of changes in resources to net cash inflow from operating activities

Net income/(expenditure) resources	32,076	(3,429)
Depreciation	1,301	1,423
Loss on disposal of assets	114	0
Increase/(Decrease) in creditors	20,131	(1,834)
(Increase)/Decrease in debtors	(1,888)	4,366
	51,734	526

Analysis of changes in cash and cash equivalents during the year

	<u>2022</u> £	<u>2021</u> £	<u>Change</u> £
Cash and bank	191,845	150,491	41,354

Shri Guru Tegh Bahadur Sahib

NOTES TO THE ACCOUNTS

1 Accounting policies

The financial statements have been prepared under the historical cost convention and are in accordance with applicable accounting standards, and the Charities Accounting Statement of Recommended Practice (SorpFRS102). There have been no changes in the accounting policies.

- a All grants and voluntary income are accounted for gross when receivable, as long as they are capable of financial measurement. This includes gifts in kind, included at estimated valuation.
- b All expenditure is accounted for gross, and when incurred.
- c Direct charitable expenditure includes the direct costs of the activities and depreciation on related assets.
- d Support costs comprise service costs incurred centrally in support of the aims of the Charity.
- e Fixed assets are included at cost or valuation: there are no uncapitalised fixed assets.
- f Depreciation is provided to write off the costs or valuation, less estimated residual values, of all fixed assets except freehold premises, over their expected useful lives. It is calculated at the following rates:

Kitchen Equipment	-	10% or 20% straight line
Musical instruments and PA system	-	20% straight line
Other Equipment	-	20% straight line
Motor Vehicle	-	20% straight line
- g Grants are recognised as expenditure when the commitment is entered into. Where such a grant is to be paid over instalments, the outstanding balance is disclosed as a liability.
- h Debtors are recognised on the basis of an amount that is reasonably payable to the Charity.
- l Creditors are recognised on the basis of amount payable for goods and services received but not yet invoiced or paid for.

Shri Guru Tegh Bahadur Sahib

NOTES TO THE ACCOUNTS

	<u>2022</u> £	<u>2021</u> £
2 Grants receivable		
None	0	0

	<u>2022</u> Number	<u>2022</u> Value	2021 Number	2021 Value
3 Grants payable				
Payable to individuals	0	0	0	0
Payable to institutions	2	1,100	0	0
	2	1100	0	0

4 Analysis of Resources Expended

Other direct charitable expenditure		
Support costs	8,001	12,317
Grants payable	1,100	0
Other expenditure		
Management and administration	35,904	24,998
Total	45,005	37,315

5 Support costs

Langar and Gurpurbs	2,294	1,664
Giannis expenses	4,406	9,230
Depreciation	1,301	1,423
	8,001	12,317

6 Management and Administration costs

Meetings and travel expenses	1,236	1,047
Telephone	1,195	1,245
Postage and stationery	71	95
Accountancy review	1,200	1,170
Legal and professional	0	(828)
Water rates	2,107	2,120
Business rates	73	2,525
Light and heat	16,443	9,454
Insurance	2,201	2,898
Repairs and renewals	7,882	2,704
Sundry expenses	3,382	2,568
	35,904	24,998

Shri Guru Tegh Bahadur Sahib

NOTES TO THE ACCOUNTS

7 Fixed Assets

	<u>FREEHOLD PREMISES</u>	<u>KITCHEN EQUIPMENT</u>	<u>INSTRUMENTS AND PA SYSTEM</u>	<u>MOTOR VEHICLE</u>	<u>OTHER EQUIPMENT</u>	<u>TOTAL</u>
<u>Cost</u>						
Opening balance	578,206	17,988	3,600	16,089	77,286	693,169
Additions	8,500	1,880	0	0		10,380
Disposals	0	(5,547)	0	0	0	(5,547)
Closing balance	586,706	14,321	3,600	16,089	77,286	698,002
<u>Depreciation</u>						
Opening balance	0	17,486	3,595	16,088	69,709	106,878
Disposals	0	(5,433)	0	0	0	(5,433)
Charge for the year	0	94	0	0	1,207	1,301
Closing balance	0	12,147	3,595	16,088	70,916	102,746
<u>Net book value</u>						
At 31st March 2021	578,206	502	5	1	7,577	586,291
At 31st March 2022	586,706	2,174	5	1	6,370	595,256

8 Debtors

Due within one year		<u>2022</u>	<u>2021</u>
Other Debtors		92	-
Prepayments		1,796	-
		<u>1,888</u>	<u>0</u>

Shri Guru Tegh Bahadur Sahib

NOTES TO THE ACCOUNTS

9 Creditors	<u>2022</u>	<u>2021</u>
Amounts falling due within one year		
Accountancy	2,400	1,200
Accruals	5,588	1,987
Other creditors	16,022	692
	<u>24,010</u>	<u>3,879</u>

10 Accumulated Fund

At beginning of year	732,903	736,332
Surplus/(Deficit) for the year	32,076	(3,429)
Total Fund	<u>764,979</u>	<u>732,903</u>

All the Charity's funds are unrestricted.

SIRI GURU TEG BAHADAR SAHIB

England & Wales - Charity number 1032210

Accounts

SHRI GURU TEGH BAHADUR SAHIB

ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2021

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Registered Charity No. 1032210

Shri Guru Tegh Bahadur Sahib

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

R S Digwa
G S Taak
S Singh
B S Taak

EXECUTIVE COMMITTEE

A S Rathore - President
R S Digwa - Vice President
S S Swali - Secretary
B S Taak - Vice Secretary
S S Bhaker - Treasurer
W S Digwa - Vice Treasurer

ADDRESS

7 St Marks Road
Newtown
Southampton
SO14 0NW

INDEPENDENT EXAMINERS

Cochrane & Co Accountants Limited
38 Kings Road
Lee on the Solent
Hampshire
PO13 9NU

BANKERS

TSB PLC
Avenue Branch
London Road
Southampton

REPORT OF THE TRUSTEES
For the year ended 31st March 2021

The Trustees have pleasure in presenting their annual report together with the independently examined financial statements for the year ended 31st March 2021. The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

CONSTITUTION AND OBJECTS OF THE CHARITY

The Shri Guru Tegh Bahadur Sahib Gurdwara is a registered charity no 1032210.

The objects of the charity are to promote and observe the Sikh religion and to provide a place of worship, to promote the education of the members and the study of the Punjabi language and to relieve members in need as decided by the executive committee. The Charity works closely with the wider community to provide for public benefit.

ORGANISATION

The trustees who have served during the year and since the year end are set out on page 1. The executive committee who have served since the last Annual General Meeting are set out on page 1. The executive committee is elected annually at the Annual General Meeting. All members of the executive committee retire and being eligible offer themselves for re-election.

FINANCIAL REVIEW

The results for the year are set out on the Statement of Financial Activities on page 4. The deficit for the year amounted to £3,429 (2019/20 surplus £16,408). This has been transferred to the unrestricted accumulated fund.

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The law applicable to charities in England & 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 period. In preparing these financial statements the trustees are required to:

- 1) Select suitable accounting policies and then apply them consistently;
- 2) Observe the methods and principles in the Charities SORP 2019;
- 3) Make judgements and estimates that are reasonable and prudent;
- 4) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 5) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping 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 Charities (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 receive no remuneration and no expenses.

This report was approved by the Trustees on 8 May 2022


Trustee

Trustee



Shri Guru Tegh Bahadur Sahib

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHRI GURU TEGH
BAHADUR SAHIB For the year ended 31 March 2021**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 4 to 10.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINERS'S STATEMENT

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

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

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

J Cochrane, FCA

Dated:



17/5/2022

Cochrane & Co Accountants Limited, 38 Kings Road, Lee-on-the-Solent, Hampshire, PO13 9NU

Shri Guru Tegh Bahadur Sahib

Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2021

	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
<u>Incoming Resources</u>			
Donations received		8,055	41,850
Charitable Income		25,831	52,033
Grants Receivable	2	0	0
Total incoming resources		33,886	93,883
<u>Resources expended</u>			
Direct charitable expenditure:			
Grants payable	3	0	1,000
Other direct charitable expenditure	5	12,317	19,240
Total direct charitable expenditure		12,317	20,240
Other expenditure:			
Fundraising and publicity		0	0
Management and administration	6	24,998	57,235
Total other expenditure		24,998	57,235
Total resources expended	4	37,315	77,475
Net (expenditure)/income resources		(3,429)	16,408
Fund balances brought forward		736,332	719,924
Fund balances carried forward		732,903	736,332

Shri Guru Tegh Bahadur Sahib


BALANCE SHEET

As at 31st March 2021


	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
FIXED ASSETS	7	586,291	587,714
CURRENT ASSETS			
Debtors	8	0	4,366
Cash and bank		150,491	149,965
		150,491	154,331
Creditors: amount falling due within one year	9	(3,879)	(5,713)
NET CURRENT ASSETS		146,612	148,618
TOTAL ASSETS LESS CURRENT LIABILITIES		732,903	736,332
NET ASSETS		732,903	736,332
TOTAL FUNDS	10	732,903	736,332

The financial statements on pages 4 to 10 were approved by the trustees on; 8 MAY 2022

Signed


(Trustee)

Signed


(Trustee)

Shri Guru Tegh Bahadur Sahib

Cashflow Statement for the year ending 31st March 2021

	<u>2021</u>	<u>2020</u>
	£	£
Net cash inflow from operating activities	526	15,798
Purchase of tangible fixed assets	0	(1,636)
Increase in cash and cash equivalents	526	14,162
Opening cash and cash equivalents	149,965	135,803
Closing cash and cash equivalents	<u>150,491</u>	<u>149,965</u>

Notes to cash flow statement:

Reconciliation of changes in resources to net cash inflow from operating activities

Net (expenditure)/income resources	(3,429)	16,408
Depreciation	1,423	1,348
Loss on disposal of assets	0	0
(Decrease)/Increase in creditors	(1,834)	(837)
Decrease/(Increase) in debtors	4,366	(1,121)
	<u>526</u>	<u>15,798</u>

Analysis of changes in cash and cash equivalents during the year

	<u>2021</u>	<u>2020</u>	<u>Change</u>
	£	£	£
Cash and bank	<u>150,491</u>	<u>149,965</u>	<u>526</u>

Shri Guru Tegh Bahadur Sahib

NOTES TO THE ACCOUNTS

1 Accounting policies

The financial statements have been prepared under the historical cost convention and are in accordance with applicable accounting standards, and the Charities Accounting Statement of Recommended Practice (SorpFRS102). There have been no changes in the accounting policies.

- a All grants and voluntary income are accounted for gross when receivable, as long as they are capable of financial measurement. This includes gifts in kind, included at estimated valuation.
- b All expenditure is accounted for gross, and when incurred.
- c Direct charitable expenditure includes the direct costs of the activities and depreciation on related assets.
- d Support costs comprise service costs incurred centrally in support of the aims of the Charity.
- e Fixed assets are included at cost or valuation: there are no uncapitalised fixed assets.
- f Depreciation is provided to write off the costs or valuation, less estimated residual values, of all fixed assets except freehold premises, over their expected useful lives. It is calculated at the following rates:

Kitchen Equipment	-	10% or 20% straight line
Musical instruments and PA system	-	20% straight line
Other Equipment	-	20% straight line
Motor Vehicle	-	20% straight line
- g Grants are recognised as expenditure when the commitment is entered into. Where such a grant is to be paid over instalments, the outstanding balance is disclosed as a liability.
- h Debtors are recognised on the basis of an amount that is reasonably payable to the Charity.
- i Creditors are recognised on the basis of amount payable for goods and services received but not yet invoiced or paid for.

Shri Guru Tegh Bahadur Sahib

NOTES TO THE ACCOUNTS

	<u>2021</u>	<u>2020</u>
	£	£
2 Grants receivable		
None	0	0

	<u>2021</u>	<u>2021</u>	<u>2020</u>	<u>2020</u>
	Number	Value	Number	Value
Payable to individuals	0	0	0	0
Payable to institutions	0	0	1	1,000
	0	0	1	1000

4 Analysis of Resources Expended

Other direct charitable expenditure		
Support costs	12,317	19,240
Grants payable	0	1,000
Other expenditure		
Management and administration	24,998	57,235
Total	37,315	77,475

5 Support costs

Langar and Gurpurbs	1,664	7,142
Giannis expenses	9,230	10,750
Depreciation	1,423	1,348
	12,317	19,240

6 Management and Administration costs

Meetings and travel expenses	1,047	300
Telephone	1,245	1,357
Postage and stationery	95	126
Accountancy review	1,170	1,914
Legal and professional	(828)	2,018
Water rates	2,120	2,490
Business rates	2,525	1,203
Light and heat	9,454	10,804
Insurance	2,898	3,892
Repairs and renewals	2,704	28,797
Sundry expenses	2,568	4,334
	24,998	57,235

Shri Guru Tegh Bahadur Sahib

NOTES TO THE ACCOUNTS

7 Fixed Assets

	<u>FREEHOLD PREMISES</u>	<u>KITCHEN EQUIPMENT</u>	<u>INSTRUMENTS AND PA SYSTEM</u>	<u>MOTOR VEHICLE</u>	<u>OTHER EQUIPMENT</u>	<u>TOTAL</u>
<u>Cost</u>						
Opening balance	578,206	17,988	3,600	16,089	77,286	693,169
Additions	0		0	0		0
Disposals	0	0	0	0	0	0
Closing balance	578,206	17,988	3,600	16,089	77,286	693,169
<u>Depreciation</u>						
Opening balance	0	17,270	3,595	16,088	68,502	105,455
Disposals	0	0	0	0	0	0
Charge for the year	0	216	0	0	1,207	1,423
Closing balance	0	17,486	3,595	16,088	69,709	106,878
<u>Net book value</u>						
At 31st March 2020	578,206	718	5	1	8,784	587,714
At 31st March 2021	578,206	502	5	1	7,577	586,291

8 Debtors

	<u>2021</u>	<u>2020</u>
Due within one year		
Other Debtors	-	1,971
Prepayments	-	2,395
	-	4,366

Shri Guru Tegh Bahadur Sahib

NOTES TO THE ACCOUNTS

9 Creditors	<u>2021</u>	<u>2020</u>
Amounts falling due within one year		
Accountancy	1,200	1,860
Accruals	1,987	1,161
Other creditors	692	2,692
	<u>3,879</u>	<u>5,713</u>
10 Accumulated Fund		
At beginning of year	736,332	719,924
(Deficit)/Surplus for the year	(3,429)	16,408
Total Fund	<u>732,903</u>	<u>736,332</u>

All the Charity's funds are unrestricted.