

GURU NANAK GURDWARA AND SIKH COMMUNITY CENTRE

England & Wales · Charity number 1065733

Details

Status Registered

Legal form Other

Registered 1997-11-13

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

Contact

Address 31A Allensway
Thornby
Stockton-On-Tees
TS17 9HA

Phone 01642760634

Email dsangha170@aol.com

Activities

Objects: (A) ADVANCE THE SIKH RELIGION(B) PROMOTE THE BENEFIT OF THE INHABITANTS AND PRIMARILY THE SIKH INHABITANTS OF CLEVELAND (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX OR SEXUAL ORIENTATION (OR RACE) OR OF POLITICAL (OR RELIGIOUS) OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID INHABITANTS, THE LOCAL AUTHORITIES, AND VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO:(1) ADVANCE THE EDUCATION OF THE SAID INHABITANTS; AND (2) PROVIDE FACILITIES FOR RECREATION OR OTHER LEISURE-TIME OCCUPATION FOR THE SAID INHABITANTS IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;(C) ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL OR OTHER PERSON OR BODY) IN FURTHERANCE OF THE ABOVE OBJECT

Activities: Apart from a place of worship our charity deliver some educational and advice and support activities. Our charity provide free meal particularly during sunday lunch time. Anybody from any community can access this facility.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Religious Activities, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** CLEVELAND
- Redcar And Cleveland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£116,647	£56,101	-	-
2024-04-30	£144,027	£52,615	-	-
2023-04-30	£85,118	£51,298	-	-
2022-04-30	£86,292	£80,673	-	-
2021-04-30	£57,624	£46,339	-	-

Trustees

Name	Role	Appointed
Dr Talvinder Gill		2023-05-18
Inderjit Singh Uppal		2019-05-19
Kewal Singh		2016-05-08
Lakhan Singh Kandola		2019-05-19
PAL SINGH SANGHA		2017-05-14
Sukhraj Singh		2017-05-14

GURU NANAK GURDWARA AND SIKH COMMUNITY CENTRE

England & Wales - Charity number 1065733

Accounts

**GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

Guru Nanak Gurdwara & Sikh Community Centre
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Guru Nanak Gurdwara & Sikh Community Centre Trustees' Report For The Year Ended 30 April 2025

The trustees present their report and the financial statements for the year ended 30 April 2025.

Objectives and Activities

Aims and Objectives

Structure, governance and management

Guru Nanak Gurdwara & Sikh Community Centre is constituted as a charitable trust registered with the Charities Commission in November 1997 under the charity number 1065733.

Organisational Structure

The Charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees, in conjunction with the committee, meet together, as a body, periodically and are responsible for all decisions taken in relation to running the Temple and the community facilities and the activities provided by the charity.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of both elders and community leaders via the general secretary. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the temple and the people of the local community that we serve.

In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the constitution along with a number of publications from the Charities Commission which provide guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

Risk Management

The trustees have assessed the risks faced by the charity and are satisfied that the systems are in place, or arrangements are in hand, to manage identified risks. In particular, insurance cover is in place and the finances of the Temple are kept under regular review. Appropriate Criminal Record Checks are made for all those who work with children and other vulnerable groups within the Temple and community.

Objectives and activities

Our objectives

The charity's objectives are to provide a cultural socio-religious base for the Sikh Community in Thornaby and Stockton. The charity has continued in its objectives stated above by providing an open easy and free means for the Sikh Community in the area to engage in their religious and cultural heritage.

We have referred to the guidance in our Governing document recognised by the Charity Commission Constitution adopted 14.07.1994 as amended on 23.06.1996 as amended on 13.04.1998.

Strategies

We want to make our Temple an accessible and welcoming venue where all Sikhs, or those wishing to know more about our faith, can gather together to learn about religion and worship.

We try to promote the Sikh faith in the Thornaby and Stockton area and encourage all schools, colleges and universities to visit the Temple.

We regularly invite people from other faiths to attend at major functions in order to maintain and promote inter faith activities. We also have a Langer (free kitchen) which is open to everyone in the local community, irrespective of religious beliefs. We offer many different classes to the local community including community language class, karate class and other various activities.

Achievements and performance

We are effectively liaising with the wider communities/educational establishments in the area to meet community cohesion agenda, e.g. many parties from schools visited our Sikh Temple and Community Centre and gained knowledge of the basic principles of the Sikh religion, which preaches strongly on all types of equalities. We are liaising closely with SACRE (Standing Advisory Committee on Religious Education) Stockton Borough Council. Statutory risk assessment and safeguarding procedures are followed during visits. We have received appreciation letters from SBC officials and Schools.

Financial Review

The trustees are satisfied with the financial position of the charity and no formal reserves policy is in place.

Principal funding sources

The principle source of funding for the charity is donations from the local Sikh community. Trustees and all members are encouraged to pay their donations monthly by standing order. The charity also received some rental income for the third party use of the community centre. Gift aid is also in operation. The charity has not applied for any grants.

Plans for future periods

The charity wishes to continue the promotion of the Sikh faith in the local community and to continue helping those in need. We will continue to receive visits from educational institutions including visits from police training academies. We will continue to attend SACRE Stockton Borough Council meetings. Trustees recognize the excellent provision and mechanism put in place by our Treasurer and other volunteers for outside visitors. We will encourage and assist the Treasurer in implementing this provision. As advised by the Charity Commission in April 2018 the charities and trustees safeguarding procedures continue to be followed on a priority basis.

The trustees' annual report was approved on 23 October 2025 and signed on behalf of the trustees by

...CONTINUED

Guru Nanak Gurdwara & Sikh Community Centre
Trustees' Report (continued)
For The Year Ended 30 April 2025

Aims and Objectives - continued

Charity Secretary

Public Benefit

Achievements and performance

We are effectively liaising with the wider communities/educational establishments in the area to meet community cohesion agenda, e.g. many parties from schools visited our Sikh Temple and Community Centre and gained knowledge of the basic principles of the Sikh religion, which preaches strongly on all types of equalities. We are liaising closely with SACRE (Standing Advisory Committee on Religious Education) Stockton Borough Council. Statutory risk assessment and safeguarding procedures are followed during visits. We have received appreciation letters from SBC officials and Schools.

Financial Review

The trustees are satisfied with the financial position of the charity and no formal reserves policy is in place.

Principal funding sources

The principle source of funding for the charity is donations from the local Sikh community. Trustees and all members are encouraged to pay their donations monthly by standing order. The charity also received some rental income for the third party use of the community centre. Gift aid is also in operation. The charity has not applied for any grants.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reference and Administrative Details

Trustees

Mr Sukhraj Singh
Mr Lakhan Singh Kandola
Dr Talvinder Gill
Mr Kewal Singh
Mr Inderjit Singh Uppal
Mr Pal Singh Sangha

Charity Number

1065733

Independent Examiner

Richmond Brooks Limited ACCA
Richmond Brooks Limited
ACCA
242 Marton Road
Middlesbrough
Cleveland
TS4 2EZ

Guru Nanak Gurdwara & Sikh Community Centre
Trustees' Report (continued)
For The Year Ended 30 April 2025

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Inderjit Singh Uppal

Trustee

23rd October 2025

Guru Nanak Gurdwara & Sikh Community Centre
Independent Examiner's Report to the Trustees of Guru Nanak Gurdwara & Sikh Community Centre
For The Year Ended 30 April 2025

I report to the trustees on my examination of the accounts of Guru Nanak Gurdwara & Sikh Community Centre (the Trust) for the year ended 30 April 2025.

Responsibilities and Basis of Report

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

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

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

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

Richmond Brooks Limited ACCA

23rd October 2025
242 Marton Road
Middlesbrough
Cleveland
TS4 2EZ

Guru Nanak Gurdwara & Sikh Community Centre
Statement of Financial Activities
For The Year Ended 30 April 2025

		2025	2024
	Notes	Unrestricted funds £	Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	90,914	135,147
Other	4	25,733	8,880
		116,647	144,027
EXPENDITURE ON:			
Raising funds	6	(56,101)	(52,615)
NET INCOME		60,546	91,412
NET MOVEMENT IN FUNDS		60,546	91,412
RECONCILIATION OF FUNDS:			
Total funds brought forward		866,804	773,944
TOTAL FUNDS CARRIED FORWARD	13	927,350	865,356

The notes on pages 7 to 9 form part of these financial statements.

Guru Nanak Gurdwara & Sikh Community Centre
Statement of Financial Position
As At 30 April 2025

		2025	2024
	Notes	Unrestricted funds £	Total funds £
FIXED ASSETS			
Tangible Assets	11	848,839	850,995
		848,839	850,995
CURRENT ASSETS			
Cash at bank and in hand		78,511	15,753
		78,511	15,753
Creditors: Amounts Falling Due Within One Year	12	-	(1,392)
NET CURRENT ASSETS (LIABILITIES)		78,511	14,361
TOTAL ASSETS LESS CURRENT LIABILITIES		927,350	865,356
NET ASSETS		927,350	865,356
FUNDS OF THE CHARITY			
Unrestricted Funds		927,350	865,356
TOTAL FUNDS	13	927,350	865,356

On behalf of the board

Mr Inderjit Singh Uppal

Trustee

23rd October 2025

The notes on pages 7 to 9 form part of these financial statements.

Guru Nanak Gurdwara & Sikh Community Centre
Notes to the Financial Statements
For The Year Ended 30 April 2025

1. General Information

Guru Nanak Gurdwara & Sikh Community Centre is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1065733. The principal address is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Not Depreciated
Fixtures & Fittings	15% Reducing Balance

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	90,914	135,147

4. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Other income HMRC	25,733	8,880

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	2,716	3,097

Guru Nanak Gurdwara & Sikh Community Centre
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

6. Analysis of Expenditure

	2025	
	Activities undertaken directly	Support costs (see note 7)
	£	£
Raising funds	550	55,551
	56,101	
	2024	
	Activities undertaken directly	Support costs (see note 7)
	£	£
Raising funds	919	51,696
	52,615	

7. Support Costs

	2025
	Raising funds
	£
Employee costs	791
Premises expenses	43,911
General administration	7,854
Depreciation	2,716
Interest payable	279
	55,551
	2024
	Raising funds
	£
Employee costs	1,045
Premises expenses	35,221
General administration	6,409
Depreciation	3,097
Interest payable	5,924
	51,696

8. Independent Examiner's Remuneration

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	791	1,045

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 1 (2024: 1)

Guru Nanak Gurdwara & Sikh Community Centre
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

11. Tangible Assets

	Land & Property		Total
	Freehold	Fixtures & Fittings	
	£	£	
Cost			
As at 1 May 2024	833,447	81,600	915,047
Additions	-	560	560
As at 30 April 2025	833,447	82,160	915,607
Depreciation			
As at 1 May 2024	-	64,052	64,052
Provided during the period	-	2,716	2,716
As at 30 April 2025	-	66,768	66,768
Net Book Value			
As at 30 April 2025	833,447	15,392	848,839
As at 1 May 2024	833,447	17,548	850,995

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	-	1,392

13. Movement in Funds

	As at 1 May 2024	Income	Expenditure	As at 30 April 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	866,804	116,647	(56,101)	927,350
Total funds	866,804	116,647	(56,101)	927,350
	As at 1 May 2023	Income	Expenditure	As at 30 April 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	773,944	144,027	(52,615)	865,356
Total funds	773,944	144,027	(52,615)	865,356

14. Related Party Disclosures

Guru Nanak Gurdwara & Sikh Community Centre
Detailed Statement of Financial Activities
For The Year Ended 30 April 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	90,914	135,147
	90,914	135,147
Other		
Other income HMRC	25,733	8,880
	25,733	8,880
	116,647	144,027
EXPENDITURE ON:		
Raising funds		
Purchases	(550)	(919)
Wages and salaries	(791)	(1,045)
Rates	(1,423)	-
Light and heat	(18,355)	(13,564)
Water rates	(5,482)	(6,607)
Repairs and maintenance	(15,290)	(11,373)
Cleaning	(3,361)	(3,677)
Insurance	(3,424)	-
Printing, postage and stationery	(721)	-
Telecommunications and data costs	(871)	(1,196)
Accountancy fees	-	(1,392)
Sundry expenses	(2,838)	(3,821)
Depreciation of fixtures and fittings	(2,716)	(3,097)
Bank charges	(279)	(5,924)
	(56,101)	(52,615)
	(56,101)	(52,615)
NET INCOME	60,546	91,412

GURU NANAK GURDWARA AND SIKH COMMUNITY CENTRE

England & Wales - Charity number 1065733

Accounts

Charity Registration Number 1065733

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Unaudited Financial Statements

30 April 2024

Broom Sturman & Co

Accountants

251 Acklam Road

Middlesbrough

TS5 7BW

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Financial Statements

Year ended 30 April 2024

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GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Trustees' Annual Report

Year ended 30 April 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2024.

Reference and administrative details

Registered charity name GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Charity registration number 1065733

Principal office 31A Allensway
Thornaby
Stockton on Tees
TS17 9HA

The trustees Mr Kewal Singh
Mr Pal Singh Sangha
Mr Sukhraj Singh
Mr Inderjit Singh Uppal
Mr Lakhan Singh Kandola
Dr Talvinder Gill

Independent examiner Mr I Broom of Broom Sturman & Co
251 Acklam Road
Acklam
Middlesbrough
TS5 7BW

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Trustees' Annual Report (continued)

Year ended 30 April 2024

Structure, governance and management

Guru Nanak Gurdwara & Sikh Community Centre is constituted as a charitable trust registered with the Charities Commission in November 1997 under the charity number 1065733

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees, in conjunction with the committee, meet together, as a body, periodically and are responsible for all decisions taken in relation to running the Temple and the community facilities and the activities provided by the charity

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of both elders and community leaders via the general secretary. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the temple and the people of the local community that we serve.

In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

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Risk management

The trustees have assessed the risks faced by the charity and are satisfied that systems are in place, or arrangements are in hand, to manage identified risks. In particular, insurance cover is in place and the finances of the Temple are kept under regular review. Appropriate Criminal Record Checks are made for all those who work with children and other vulnerable groups within the Temple and community.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Trustees' Annual Report (continued)

Year ended 30 April 2024

Objectives and activities

Our objectives

The charity's objectives are to provide a cultural socio-religious base for the Sikh Community in Thornaby and Stockton. The charity has continued in its objectives stated above by providing an open easy and free means for the Sikh Community in the area to engage in their religious and cultural heritage.

We have referred to the guidance in our Governing document recognised by the Charity Commission Constitution adopted 14.07.1994 as amended on 23.06.1996 as amended on 13.04.1998.

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Achievements and performance

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Financial review

The trustees are satisfied with the financial position of the charity and no formal reserves policy is in place

Principal funding sources

The principle source of funding for the charity is donations from the local Sikh community. Trustees and all members are encouraged to pay their donations monthly by standing order. The charity also receives some rental income from the third party use of the community centre. Gift aid is also in operation. The charity has not applied for any grants.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Trustees' Annual Report (continued)

Year ended 30 April 2024

Plans for future periods

The charity wishes to continue the promotion of the Sikh faith in the local community and to continue helping those in need. We will continue to receive visits from educational institutions including visits from police training academies. We will continue to attend SACRE Stockton Borough Council meetings. Trustees recognise the excellent provision and mechanism put in place by our Treasurer and other volunteers for outside visitors. We will encourage and assist the Treasurer in implementing this provision. As advised by the Charity Commission in April 2018 the charities and trustees safeguarding procedures continue to be followed on a priority basis.

The trustees' annual report was approved on 23 July 2024 and signed on behalf of the board of trustees by

Charity Secretary

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Independent Examiners Report to the Trustees of GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Year ended 30 April 2024

I reported to the trustees on my examination of the financial statements of GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE ('the charity') for the year ended 30 April 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 ('the Act')

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

Independent examiner'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. Accounting records were not kept in respect of the charity as required by section 130 of the 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 accounts to be reached.

Mr I Broom

Of Broom Sturman & Co

Independent Examiner

251 Acklam Road

Acklam

Middlesbrough

TS5 7BW

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Statement of Financial Activities

Year ended 30 April 2024

		2024	2023
	Unrestricted		
	Funds	Total funds	Total funds
Note	£	£	£
Income and endowments			
Donations and legacies	4	-	144,027
		-----	85,118
		-----	-----
Total income		-	144,027
		=====	85,118
		=====	=====
Expenditure			
Expenditure on charitable activities	5,6	-	52,615
		-----	51,298
		-----	-----
Total expenditure		-	52,615
		=====	51,298
		=====	=====
Net income and net movement in funds		-	91,412
		=====	33,820
		=====	=====
Reconciliation of funds			
Total funds brought forward		773,944	773,944
		-----	740,124
		-----	-----
Total funds carried forward		865,356	865,356
		=====	773,944
		=====	=====

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 8 to 14 form part of these financial statements

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Statement of Financial Position

Year ended 30 April 2024

		2024	2023
	Note	£	£
Fixed assets			
Tangible fixed assets	11	850,995	854,092
Current assets			
Cash at bank and in hand		15,753	39,431
Creditors: amounts falling due within one year	12	1,392	119,579
		-----	-----
Net current assets/(liabilities)		14,361	(80,148)
		-----	-----
Total assets less current liabilities		865,356	773,944
		-----	-----
Net assets		865,356	773,944
		=====	=====
Funds of the charity			
Unrestricted funds		865,356	773,944
		-----	-----
Total charity funds	13	865,356	773,944
		=====	=====

These financial statements were approved by the board of trustees and authorised for issue on 23 July 2024 and are signed on behalf of the board by

Trustee

The notes on pages 8 to 14 form part of these financial statements

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements

Year ended 30 April 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31A Allensway, Thornaby, Stockton on Tees, TS17 9HA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2024

Accounting Policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity. It is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income.

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of the expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis,

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2024

Accounting Policies (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation gain, is recognised in other recognised gains and losses except to which it offsets any previous revaluation gain in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings – 15% reducing balance

Equipment – 15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs

Current assets are and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2024

Accounting Policies (continued)

Financial instruments (continued)

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument

Other financial instruments are subsequently measured at a fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship

Financial assets that are measured at cost or amortised costs are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial asset are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies	Total Funds	Total Funds
	2024	2023
Donations	£	£
Donations	135,147	66,794
Donations – gift aid	-	9,143
Other donations and legacies		
Other donations and legacies	-	-
Other donations – Foster House	8,880	9,181
	-----	-----
	144,027	85,118
	-----	-----

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2024

5. Expenditure on charitable activities by fund type

	Total Funds	Total Funds
	2024	2023
	£	£
Active type 1	7,888	13,121
Support costs	44,727	38,177
	52,615	51,298

6. Expenditure on charitable activities by activity type

	Activities Undertaken		Total funds	Total funds
	Directly	Support costs	2024	2023
	£	£	£	£
Activity type 1	7,888	-	7,888	13,121
Governance costs	-	44,727	44,727	38,177
	7,888	44,727	52,615	51,298

7. Net income

Net income is stated after charging/(crediting)	2024	2023
	£	£
Depreciation of tangible fixed assets	3,097	3,643
	3,097	3,643

8. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,392	1,350
	1,392	1,350

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	1,045	1,313
	1,045	1,313

The average head count of employees during the year was 0 (2023: 0)

No employee received employee benefits of more than £60,000 during the year (2023: Nil)

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2024

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

11. Tangible fixed assets

	Freehold property £	Fixtures & fittings £	Equipment £	Total £
Cost				
At 1 May 2023	833,447	41,199	40,401	915,047
Additions	-	-	-	-
	-----	-----	-----	-----
At 30 April 2024	833,477	41,199	40,401	915,047
	=====	=====	=====	=====
Depreciation				
At 1 May 2023	-	29,165	31,790	60,955
Charge for the year	-	1,805	1,292	3,097
	-----	-----	-----	-----
At 30 April 2024	-	30,970	33,082	64,052
	=====	=====	=====	=====
Carrying amount				
At 30 April 2024	833,447	10,229	7,319	850,995
	=====	=====	=====	=====
At 30 April 2023	833,447	12,034	8,611	854,092
	=====	=====	=====	=====

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	-	118,229
Accruals and deferred income	1,392	1,350
	-----	-----
	1,392	119,579
	=====	=====

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2024

13. Analysis of charitable funds

Unrestricted funds

	At 30 April 2024
General funds	£ 865,356

=====

	At 30 April 2023
General funds	£ 773,944

=====

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Management Information
Year ended 30 April 2024

The following pages do not form part of the financial statements

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Detailed Statement of Financial Activities

Year ended 30 April 2024

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Donations	135,147	66,794
Donations – gift aid	-	9,143
Other donations and legacies type 1	-	-
Other donations – Foster House	8,880	9,181
	<hr/>	<hr/>
Total income	144,027	85,118
	<hr/>	<hr/>
Expenditure		
Expenditure on charitable activities		
Purchases	919	1,187
Wages and salaries	1,045	1,313
Rates and water	6,607	7,019
Light and heat	13,564	6,993
Repairs and maintenance	11,373	12,240
Cleaning	3,677	2,855
Other establishment	3,050	4,630
Legal and professional fees	1,392	1,350
Telephone	1,196	709
Other office costs	771	738
Depreciation	3,097	3,643
Interest on bank loans and overdrafts	5,924	8,621
	<hr/>	<hr/>
Total expenditure	52,615	51,298
	<hr/>	<hr/>
Net income	91,412	33,820
	<hr/>	<hr/>

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Detailed Statement of Financial Activities

Year ended 30 April 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Direct charitable activity 1 – food	919	1,187
Direct charitable activity 1 – wages/salaries	1,045	1,313
Direct charitable activity 1 – donations	-	2,000
Direct charitable activity 1 – interest on bank loans	5,924	8,621
	7,888	13,121
Governance costs		
Governance costs – wages/salaries	-	-
Governance costs – rates & water	6,607	7,019
Governance costs – light & heat	13,564	6,993
Governance costs – repairs & maintenance	11,373	12,240
Governance costs – cleaning	3,677	2,855
Governance costs – insurance	3,050	2,630
Governance costs – accountancy fees	1,392	1,350
Governance costs – legal fees	-	-
Governance costs – printing, postage and stationery	371	738
Governance costs – telephone	1,196	709
Governance costs – other office costs	400	-
Governance costs – depreciation	3,097	3,643
	44,727	38,177
Expenditure on charitable activities	52,615	51,298

GURU NANAK GURDWARA AND SIKH COMMUNITY CENTRE

England & Wales - Charity number 1065733

Accounts

Charity Registration Number 1065733

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Unaudited Financial Statements

30 April 2023

Broom Sturman & Co

Accountants

251 Acklam Road

Middlesbrough

TS5 7BW

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Financial Statements
Year ended 30 April 2023

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Trustees' annual report	1
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Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	17

Year ended 30 April 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2023.

Reference and administrative details

Registered charity name GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Charity registration number 1065733

Principal office 31A Allensway
Thornaby
Stockton on Tees
TS17 9HA

The trustees Mr K Singh
Mr P S Sangha
Mr S Singh
Mr I S Upal
Mr L S Kandola

Independent examiner Mr I Broom of Broom Sturman & Co
251 Acklam Road
Acklam
Middlesbrough
TS5 7BW

Structure, governance and management

Guru Nanak Gurdwara & Sikh Community Centre is constituted as a charitable trust registered with the Charities Commission in November 1997 under the charity number 1065733

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees, in conjunction with the committee, meet together, as a body, periodically and are responsible for all decisions taken in relation to running the Temple and the community facilities and the activities provided by the charity

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of both elders and community leaders via the general secretary. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the temple and the people of the local community that we serve.

In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the constitution along with a number of publications from the Charities Commission which provide guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

Risk management

The trustees have assessed the risks faced by the charity and are satisfied that systems are in place, or arrangements are in hand, to manage identified risks. In particular, insurance cover is in place and the finances of the Temple are kept under regular review. Appropriate Criminal Record Checks are made for all those who work with children and other vulnerable groups within the Temple and community.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Trustees' Annual Report (continued)

Year ended 30 April 2023

Objectives and activities

Our objectives

The charity's objectives are to provide a cultural socio-religious base for the Sikh Community in Thornaby and Stockton. The charity has continued in its objectives stated above by providing an open easy and free means for the Sikh Community in the area to engage in their religious and cultural heritage.

We have referred to the guidance in our Governing document recognised by the Charity Commission Constitution adopted 14.07.1994 as amended on 23.06.1996 as amended on 13.04.1998.

Strategies

We want to make our Temple an accessible and welcoming venue where all Sikhs, or those wishing to know more about our faith, can gather together to learn about religion and worship.

We try to promote the Sikh faith in the Thornaby and Stockton area and encourage all schools, colleges and universities to visit the Temple.

We regularly invite people from other faiths to attend at major functions in order to maintain and promote inter faith activities. We also have a Langer (free kitchen) which is open to everyone in the local community, irrespective of religious beliefs. We offer many different classes to the local community including community language class, karate class and other various activities.

Achievements and performance

We are effectively liaising with the wider communities/educational establishments in the area to meet community cohesion agenda, e.g. many parties from schools visited our Sikh Temple and Community Centre and gained knowledge of the basic principles of the Sikh religion, which preaches strongly on all types of equalities. We are liaising closely with SACRE (Standing Advisory Committee on Religious Education) Stockton Borough Council. Statutory risk assessment and safeguarding procedures are followed during the visits. We have received appreciation letters from SBC officials and schools.

Financial review

The trustees are satisfied with the financial position of the charity and no formal reserves policy is in place

Principal funding sources

The principle source of funding for the charity is donations from the local Sikh community. Trustees and all members are encouraged to pay their donations monthly by standing order. The charity also receives some rental income from the third party use of the community centre. Gift aid is also in operation. The charity has not applied for any grants.

Plans for future periods

The charity wishes to continue the promotion of the Sikh faith in the local community and to continue helping those in need. We will continue to receive visits from educational institutions including visits from police training academies. We will continue to attend SACRE Stockton Borough Council meetings. Trustees recognise the excellent provision and mechanism put in place by our Treasurer and other volunteers for outside visitors. We will encourage and assist the Treasurer in implementing this provision. As advised by the Charity Commission in April 2018 the charities and trustees safeguarding procedures continue to be followed on a priority basis.

The trustees' annual report was approved on 20 July 2023 and signed on behalf of the board of trustees by

Charity Secretary

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

**Independent Examiners Report to the Trustees of GURU NANAK GURDWARA & SIKH
COMMUNITY CENTRE**

Year ended 30 April 2023

I reported to the trustees on my examination of the financial statements of GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE ('the charity') for the year ended 30 April 2023.

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 ('the Act')

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

Independent examiner'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. Accounting records were not kept in respect of the charity as required by section 130 of the 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 accounts to be reached.

Mr I Broom

Of Broom Sturman & Co

Independent Examiner

251 Acklam Road

Acklam

Middlesbrough

TS5 7BW

20 July 2023

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GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Statement of Financial Activities

Year ended 30 April 2023

	2023	2022
Unrestricted		
Funds	Total funds	Total funds

	Note	£	£	£
Income and endowments				
Donations and legacies	4	-	85,118	86,292
		-----	-----	-----
Total income		-	85,118	86,292
		=====	=====	=====
Expenditure				
Expenditure on charitable activities	5,6	-	51,298	80,673
		-----	-----	-----
Total expenditure		-	51,298	80,673
		=====	=====	=====
Net income and net movement in funds		-	33,820	5,619
		=====	=====	=====
Reconciliation of funds				
Total funds brought forward		740,124	740,124	734,505
		-----	-----	-----
Total funds carried forward		773,944	773,944	740,124
		=====	=====	=====

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 8 to 14 form part of these financial statements

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GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Statement of Financial Position

Year ended 30 April 2023

		2023	2022
Fixed assets	Note	£	£
Tangible fixed assets	11	854,092	856,705

Current assets			
Cash at bank and in hand		39,431	14,832
Creditors: amounts falling due within one year	12	119,579	131,413
		-----	-----
Net current liabilities		80,148	116,581
		-----	-----
Total assets less current liabilities		773,944	740,124
		-----	-----
Net assets		773,944	740,124
		=====	=====
Funds of the charity			
Unrestricted funds		773,944	740,124
		-----	-----
Total charity funds	13	773,944	740,124
		=====	=====

These financial statements were approved by the board of trustees and authorised for issue on 20 July 2023 and are signed on behalf of the board by

Trustee

The notes on pages 8 to 14 form part of these financial statements

7

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements

Year ended 30 April 2023

1. General information

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3. **Accounting Policies**

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2023

Accounting Policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity. It is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income.

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- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of the expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis,

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2023

Accounting Policies (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation gain, is recognised in other recognised gains and losses except to which it offsets any previous revaluation gain in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings – 15% reducing balance

Equipment - 15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs

Current assets are and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

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GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2023

Accounting Policies (continued)

Financial instruments (continued)

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest

that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument

Other financial instruments are subsequently measured at a fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship

Financial assets that are measured at cost or amortised costs are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial asset are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies	Total Funds 2023	Total Funds 2022
	£	£
Donations	66,794	70,225
Donations – gift aid	9,143	7,086
Other donations and legacies		
Other donations and legacies	-	101
Other donations – Foster House	9,181	8,880
	-----	-----
	85,118	86,292
	-----	-----

11

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2023

5. Expenditure on charitable activities by fund type	Total Funds 2023	Total Funds 2022
	£	£
Active type 1	13,121	13,322
Support costs	38,177	67,351
	-----	-----
	51,298	80,673
	-----	-----

6. Expenditure on charitable activities by activity type

	Activities Undertaken	Support costs	Total funds 2023	Total funds 2022
	Directly £	£	£	£
Activity type 1	13,121	-	13,121	13,322
Governance costs	-	38,177	38,177	67,351
	<u>13,121</u>	<u>-</u>	<u>51,298</u>	<u>80,673</u>
7. Net income				
Net income is stated after charging/(crediting)			2023	2022
			£	£
Depreciation of tangible fixed assets			3,643	4,104
			<u>3,643</u>	<u>4,104</u>
8. Independent examination fees				
			2023	2022
			£	£
Fees payable to the independent examiner for:				
Independent examination of the financial statements			1,350	1,376
			<u>1,350</u>	<u>1,376</u>
9. Staff costs				
The total staff costs and employee benefits for the reporting period are analysed as follows:				
			2023	2022
			£	£
Wages and salaries			1,313	7,081
			<u>1,313</u>	<u>7,081</u>
The average head count of employees during the year was 0 (2022: 1)				
No employee received employee benefits of more than £60,000 during the year (2022: Nil)				

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GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2023

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

11. Tangible fixed assets

Freehold property	Fixtures & fittings	Equipment	Total
----------------------	------------------------	-----------	-------

	£	£	£	£
Cost				
At 1 May 2022	833,447	40,749	39,821	914,017
Additions	-	450	580	1,030
	-----	-----	-----	-----
At 30 April 2023	833,447	41,199	40,401	915,047
	=====	=====	=====	=====
Depreciation				
At 1 May 2022	-	27,042	30,270	57,312
Charge for the year	-	2,123	1,520	3,643
	-----	-----	-----	-----
At 30 April 2023	-	29,165	31,790	60,955
	=====	=====	=====	=====
Carrying amount				
At 30 April 2023	833,447	12,034	8,611	854,092
	=====	=====	=====	=====
At 30 April 2022	833,447	13,707	9,551	856,705
	=====	=====	=====	=====

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	118,229	130,117
Accruals and deferred income	1,350	1,296
	-----	-----
	119,579	131,413
	=====	=====

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GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2023

13. Analysis of charitable funds

Unrestricted funds	At
	30 April 2023
	£
General funds	773,944

	At
	30 April 2022
	£
General funds	740,124

=====

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

**Management Information
Year ended 30 April 2023**

The following pages do not form part of the financial statements

15

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Detailed Statement of Financial Activities

Year ended 30 April 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	66,794	70,225
Donations – gift aid	9,143	7,086
Other donations and legacies type 1	-	101
Other donations – Foster House	9,181	8,880
	<hr/>	<hr/>
Total income	85,118	86,292
	<hr/>	<hr/>
Expenditure		
Expenditure on charitable activities		
Purchases	1,187	1,613

Wages and salaries	1,313	7,081
Rates and water	7,019	4,892
Light and heat	6,993	7,678
Repairs and maintenance	12,240	35,371
Cleaning	2,855	3,272
Other establishment	4,630	7,190
Legal and professional fees	1,350	1,910
Telephone	709	609
Other office costs	738	495
Depreciation	3,643	4,104
Interest on bank loans and overdrafts	8,621	6,458
	-----	-----
Total expenditure	51,298	80,673
	-----	-----
Net income	33,820	5,619
	-----	-----

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GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Detailed Statement of Financial Activities

Year ended 30 April 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Direct charitable activity 1 – food	1,187	1,613
Direct charitable activity 1 – wages/salaries	1,313	-
Direct charitable activity 1 – donations	2,000	5,251
Direct charitable activity 1 – interest on bank loans	8,621	6,458
	-----	-----
	13,121	13,322
	-----	-----
Governance costs		
Governance costs – wages/salaries	-	7,081
Governance costs – rates & water	7,019	4,892

Governance costs – light & heat	6,993	7,678
Governance costs – repairs & maintenance	12,240	35,371
Governance costs – cleaning	2,855	3,272
Governance costs – insurance	2,630	1,939
Governance costs – accountancy fees	1,350	1,376
Governance costs – legal fees	-	534
Governance costs – printing, postage and stationery	738	495
Governance costs – telephone	709	609
Governance costs – other office costs	-	-
Governance costs – depreciation	3,643	4,104
	<hr/>	<hr/>
	38,177	67,351
	<hr/>	<hr/>
Expenditure on charitable activities	51,298	80,673
	<hr/>	<hr/>

GURU NANAK GURDWARA AND SIKH COMMUNITY CENTRE

England & Wales - Charity number 1065733

Accounts

Charity Registration Number 1065733

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Unaudited Financial Statements

30 April 2022

Broom Sturman & Co

Accountants

251 Acklam Road

Middlesbrough

TS5 7BW

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Financial Statements

Year ended 30 April 2022

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GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Trustees' Annual Report

Year ended 30 April 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2022

Reference and administrative details

Registered charity name GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Charity registration number 1065733

Principal office 31A Allensway
Thornaby
Stockton on Tees
TS17 9HA

The trustees Mr K Singh
Mr P S Sangha
Mr S Singh
Mr I S Upal
Mr L S Kandola
Dr G S Randhawa

Independent examiner Mr I Broom of Broom Sturman & Co
251 Acklam Road
Acklam
Middlesbrough
TS5 7BW

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Trustees' Annual Report (continued)

Year ended 30 April 2022

Structure, governance and management

Guru Nanak Gurdwara & Sikh Community Centre is constituted as a charitable trust registered with the Charities Commission in November 1997 under the charity number 1065733

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees, in conjunction with the committee, meet together, as a body, periodically and are responsible for all decisions taken in relation to running the Temple and the community facilities and the activities provided by the charity

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of both elders and community leaders via the general secretary. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the temple and the people of the local community that we serve.

In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the constitution along with a number of publications from the Charities Commission which provide guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

Risk management

The trustees have assessed the risks faced by the charity and are satisfied that systems are in place, or arrangements are in hand, to manage identified risks. In particular, insurance cover is in place and the finances of the Temple are kept under regular review. Appropriate Criminal Record Checks are made for all those who work with children and other vulnerable groups within the Temple and community.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Trustees' Annual Report (continued)

Year ended 30 April 2022

Objectives and activities

Our objectives

The charity's objectives are to provide a cultural socio-religious base for the Sikh Community in Thornaby and Stockton. The charity has continued in its objectives stated above by providing an open easy and free means for the Sikh Community in the area to engage in their religious and cultural heritage.

We have referred to the guidance in our Governing document recognised by the Charity Commission Constitution adopted 14.07.1994 as amended on 23.06.1996 as amended on 13.04.1998.

Strategies

We want to make our Temple an accessible and welcoming venue where all Sikhs, or those wishing to know more about our faith, can gather together to learn about religion and worship.

We try to promote the Sikh faith in the Thornaby and Stockton area and encourage all schools, colleges and universities to visit the Temple.

We regularly invite people from other faiths to attend at major functions in order to maintain and promote inter faith activities. We also have a Langer (free kitchen) which is open to everyone in the local community, irrespective of religious beliefs. We offer many different classes to the local community including community language class, karate class and other various activities.

Achievements and performance

We are effectively liaising with the wider communities/educational establishments in the area to meet community cohesion agenda, e.g. many parties from schools visited our Sikh Temple and Community Centre and gained knowledge of the basic principles of the Sikh religion, which preaches strongly on all types of equalities. We are liaising closely with SACRE (Standing Advisory Committee on Religious Education) Stockton Borough Council. Statutory risk assessment and safeguarding procedures are followed during the visits. We have received appreciation letters from SBC officials and schools.

Financial review

The trustees are satisfied with the financial position of the charity and no formal reserves policy is in place

Principal funding sources

The principle source of funding for the charity is donations from the local Sikh community. Trustees and all members are encouraged to pay their donations monthly by standing order. The charity also receives some rental income from the third party use of the community centre. Gift aid is also in operation. The charity has not applied for any grants.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Trustees' Annual Report (continued)

Year ended 30 April 2022

Plans for future periods

The charity wishes to continue the promotion of the Sikh faith in the local community and to continue helping those in need. We will continue to receive visits from educational institutions including visits from police training academies. We will continue to attend SACRE Stockton Borough Council meetings. Trustees recognise the excellent provision and mechanism put in place by our Treasurer and other volunteers for outside visitors. We will encourage and assist the Treasurer in implementing this provision. As advised by the Charity Commission in April 2018 the charities and trustees safeguarding procedures continue to be followed on a priority basis.

The trustees' annual report was approved on _____ and signed on behalf of the board of trustees by

Charity Secretary

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Independent Examiners Report to the Trustees of GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Year ended 30 April 2022

I reported to the trustees on my examination of the financial statements of GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE ('the charity') for the year ended 30 April 2022.

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 ('the Act')

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

Independent examiner'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. Accounting records were not kept in respect of the charity as required by section 130 of the 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 accounts to be reached.

Mr I Broom

Of Broom Sturman & Co

Independent Examiner

251 Acklam Road

Acklam

Middlesbrough

TS5 7BW

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Statement of Financial Activities

Year ended 30 April 2022

	Note	2022		2021
		Unrestricted Funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	-	86,292	57,624
		_____	_____	_____
Total income			86,292	57,624
		=====	=====	=====
Expenditure				
Expenditure on charitable activities	5,6	-	80,673	46,339
		_____	_____	_____
Total expenditure		-	80,673	46,339
		=====	=====	=====
Net income and net movement in funds		-	5,619	11,285
		=====	=====	=====
Reconciliation of funds				
Total funds brought forward		734,505	734,505	723,220
		_____	_____	_____
Total funds carried forward		740,124	740,124	734,505
		=====	=====	=====

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 8 to 14 form part of these financial statements

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Statement of Financial Position

Year ended 30 April 2022

		2022	2021
	Note	£	£
Fixed assets			
Tangible fixed assets	11	856,705	855,369
Current assets			
Cash at bank and in hand		14,832	23,312
Creditors: amounts falling due within one year	12	131,413	144,176
		—————	—————
Net current liabilities		116,581	120,864
		—————	—————
Total assets less current liabilities		740,124	734,505
		—————	—————
Net assets		740,124	734,505
		=====	=====
Funds of the charity			
Unrestricted funds		740,124	734,505
		—————	—————
Total charity funds	13	740,124	734,505
		=====	=====

These financial statements were approved by the board of trustees and authorised for issue on and are signed on behalf of the board by

Trustee

The notes on pages 8 to 14 form part of these financial statements

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements

Year ended 30 April 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31A Allensway, Thornaby, Stockton on Tees, TS17 9HA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2022

Accounting Policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity. It is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income.

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of the expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis,

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2022

Accounting Policies (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation gain, is recognised in other recognised gains and losses except to which it offsets any previous revaluation gain in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings – 15% reducing balance

Equipment - 15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs

Current assets are and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2022

Accounting Policies (continued)

Financial instruments (continued)

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument

Other financial instruments are subsequently measured at a fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship

Financial assets that are measured at cost or amortised costs are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial asset are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies	Total Funds 2022	Total Funds 2021
Donations	£	£
Donations	70,225	49,854
Donations – gift aid	7,086	-
Other donations and legacies		
Other donations and legacies	101	-
Other donations – Foster House	8,880	7,770
	<hr/> 86,292	<hr/> 57,624
	<hr/>	<hr/>

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2022

5. Expenditure on charitable activities by fund type

	Total Funds	Total Funds
	2022	2021
	£	£
Active type 1	13,322	10,309
Support costs	67,351	36,030
	80,673	46,339

6. Expenditure on charitable activities by activity type

	Activities		Total funds	Total funds
	Undertaken	Support costs	2022	2021
	Directly	Support costs	£	£
	£	£	£	£
Activity type 1	13,322	-	13,322	10,309
Governance costs	-	67,351	67,351	36,030
	13,322	67,351	80,673	46,339

7. Net income

Net income is stated after charging/(crediting)	2022	2021
	£	£
Depreciation of tangible fixed assets	4,104	3,869
	4,104	3,869

8. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,376	1,378
	1,376	1,378

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	7,081	12,314
	7,081	12,314

The average head count of employees during the year was 1 (2021: 1)

No employee received employee benefits of more than £60,000 during the year (2021: Nil)

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2022

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

11. Tangible fixed assets

	Freehold property £	Fixtures & fittings £	Equipment £	Total £
Cost				
At 1 May 2021	833,447	35,309	39,821	908,577
Additions	-	5,440	-	5,440
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2022	833,447	40,749	39,821	914,017
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 May 2021	-	24,623	28,585	53,208
Charge for the year	-	2,419	1,685	4,104
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2022	-	27,042	30,270	57,312
	<hr/>	<hr/>	<hr/>	<hr/>
Carrying amount				
At 30 April 2022	833,447	13,707	9,551	856,705
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2021	833,447	10,686	11,236	855,369
	<hr/>	<hr/>	<hr/>	<hr/>

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	130,117	142,548
Accruals and deferred income	1,296	1,628
	<hr/>	<hr/>
	131,413	144,176
	<hr/>	<hr/>

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements (continued)

Year ended 30 April 2022

13. Analysis of charitable funds

Unrestricted funds

General funds

**At
30 April 2022**

£

740,124

=====

**At
30 April 2021**

£

General funds

734,505

=====

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Management Information
Year ended 30 April 2022

The following pages do not form part of the financial statements

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Detailed Statement of Financial Activities

Year ended 30 April 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	70,225	49,854
Donations – gift aid	7,086	-
Other donations and legacies type 1	101	-
Other donations – Foster House	8,880	7,770
	—	—
Total income	86,292	57,624
	—	—
Expenditure		
Expenditure on charitable activities		
Purchases	1,613	187
Wages and salaries	7,081	12,314
Rates and water	4,892	2,761
Light and heat	7,678	5,313
Repairs and maintenance	35,371	4,969
Cleaning	3,272	2,395
Other establishment	7,190	4,126
Legal and professional fees	1,910	1,378
Telephone	609	467
Other office costs	495	558
Depreciation	4,104	3,869
Interest on bank loans and overdrafts	6,458	8,002
	—	—
Total expenditure	80,673	46,339
	—	—
Net income	5,619	11,285
	—	—

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Detailed Statement of Financial Activities

Year ended 30 April 2022

	2022	2021
	£	£
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Direct charitable activity 1 – food	1,613	187
Direct charitable activity 1 – wages/salaries	-	120
Direct charitable activity 1 – donations	5,251	2,000
Direct charitable activity 1 – interest on bank loans	6,458	8,002
	<hr/>	<hr/>
	13,322	10,309
	<hr/>	<hr/>
Governance costs		
Governance costs – wages/salaries	7,081	12,194
Governance costs – rates & water	4,892	2,761
Governance costs – light & heat	7,678	5,313
Governance costs – repairs & maintenance	35,371	4,969
Governance costs – cleaning	3,272	2,395
Governance costs – insurance	1,939	2,126
Governance costs – accountancy fees	1,376	1,378
Governance costs – legal fees	534	-
Governance costs – printing, postage and stationery	495	401
Governance costs – telephone	609	467
Governance costs – other office costs	-	157
Governance costs – depreciation	4,104	3,869
	<hr/>	<hr/>
	67,351	36,030
	<hr/>	<hr/>
Expenditure on charitable activities	80,673	46,339
	<hr/> <hr/>	<hr/> <hr/>

GURU NANAK GURDWARA AND SIKH COMMUNITY CENTRE

England & Wales - Charity number 1065733

Accounts

**GURU NANAK GURDWARA & SIKH COMMUNITY
CENTRE**

Unaudited Financial Statements

30 April 2021

BROOM STURMAN & CO

Accountants
251 Acklam Road
Acklam
Middlesbrough
TS5 7BW

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Financial Statements

Year ended 30 April 2021

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GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Trustees' Annual Report

Year ended 30 April 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2021.

Reference and administrative details

Registered charity name GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Charity registration number 1065733

Principal office 31A Allensway
Thornaby
Stockton on Tees
TS17 9HA

The trustees

Mr K Singh
Mr P S Sangha
Mr S Singh
Mr I S Upal
Mr L S Kandola
Dr G S Randhawa

Independent examiner Mr I Broom of Broom Sturman & Co
251 Acklam Road
Acklam
Middlesbrough
TS5 7BW

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Trustees' Annual Report *(continued)*

Year ended 30 April 2021

Structure, governance and management

Guru Nanak Gurdwara & Sikh Community Centre is constituted as a charitable trust registered with the Charities Commission in November 1997 under the charity number 1065733.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees, in conjunction with the committee, meet together, as a body, periodically and are responsible for all decisions taken in relation to running the Temple and the community facilities and the activities provided by the charity.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendations of both elders and community leaders via the general secretary. The trustees believe this approach ensures that new trustees are respected members of the faith and local communities and ensures that good relations are fostered between the temple and the people of the local community that we serve.

In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the constitution along with a number of publications from the Charities Commission which provide guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

Risk management

The trustees have assessed the risks faced by the charity and are satisfied that systems are in place, or arrangements are in hand, to manage identified risks. In particular, insurance cover is in place and the finances of the Temple are kept under regular review. Appropriate Criminal Record Checks are made for all those who work with children and other vulnerable groups within the Temple and community.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Trustees' Annual Report *(continued)*

Year ended 30 April 2021

Objectives and activities

Our objectives

The charity's objectives are to provide a cultural socio-religious base for the Sikh Community in Thornaby and Stockton. The charity has continued in its objectives stated above by providing an open, easy and free means for the Sikh Community in the area to engage in their religious and cultural heritage.

We have referred to the guidance in our Governing document recognised by the Charity Commission. Constitution adopted 14.07.1994 as amended on 23.06.1996 as amended on 13.04.1998.

Strategies

We want to make our Temple an accessible and welcoming venue where all Sikhs, or those wishing to know more about our faith, can gather together to learn about religion and worship.

We try to promote the Sikh faith in the Thornaby and Stockton area and encourage all schools, colleges and universities to visit the Temple.

We regularly invite people from other faiths to attend at major functions in order to maintain and promote inter faith activities. We also have a Langer (free kitchen) which is open to everyone in the local community, irrespective of religious beliefs. We offer many different classes to the local community including community language class, karate class and other various activities.

Achievements and performance

We are effectively liaising with the wider communities / educational establishments in the area to meet community cohesion agenda, e.g. many parties from schools visited our Sikh Temple and Community Centre and gained knowledge of the basic principles of the Sikh religion, which preaches strongly on all types of equalities. We are liaising closely with SACRE (Standing Advisory Committee on Religious Education) Stockton Borough Council. Statutory risk assessment and safeguarding procedures are followed during the visits. We have received appreciation letters from SBC officials and schools.

Financial review

The trustees are satisfied with the financial position of the charity and no formal reserves policy is in place.

Principal funding sources

The principle source of funding for the charity is donations from the local Sikh community. Trustees and all members are encouraged to pay their donations monthly by standing order. The charity also receives some rental income from the third party use of the community centre. Gift aid is also in operation. The charity has not applied for any grants.

Plans for future periods

The charity wishes to continue the promotion of the Sikh faith in the local community and to continue helping those in need. We will continue to receive visits from educational institutions including visits from police training academies. We will continue to attend SACRE Stockton Borough Council meetings. Trustees recognise the excellent provision and mechanism put in place by our Treasurer and other volunteers for outside visitors. We will encourage and assist the Treasurer in implementing this provision. As advised by the Charity Commission in April 2018 the charities and trustees safeguarding procedures continue to be followed on a priority basis.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Trustees' Annual Report *(continued)*

Year ended 30 April 2021

The trustees' annual report was approved on 23 July 2021 and signed on behalf of the board of trustees by:

Charity Secretary

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Independent Examiner's Report to the Trustees of GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Year ended 30 April 2021

I report to the trustees on my examination of the financial statements of GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE ('the charity') for the year ended 30 April 2021.

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 ('the Act').

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

Independent examiner'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. accounting records were not kept in respect of the charity as required by section 130 of the 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 accounts to be reached.

Mr I Broom
of Broom Sturman & Co
Independent Examiner

251 Acklam Road
Acklam
Middlesbrough
TS5 7BW

23 July 2021

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Statement of Financial Activities

Year ended 30 April 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	—	57,624	77,452
Total income		—	57,624	77,452
Expenditure				
Expenditure on charitable activities	5,6	—	46,339	70,371
Total expenditure		—	46,339	70,371
Net income and net movement in funds		—	11,285	7,081
Reconciliation of funds				
Total funds brought forward		723,220	723,220	716,139
Total funds carried forward		734,505	734,505	723,220

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 8 to 13 form part of these financial statements.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Statement of Financial Position

30 April 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	11	855,369	859,238
Current assets			
Cash at bank and in hand		23,312	7,765
Creditors: amounts falling due within one year	12	144,176	143,783
Net current liabilities		<u>120,864</u>	<u>136,018</u>
Total assets less current liabilities		<u>734,505</u>	<u>723,220</u>
Net assets		<u>734,505</u>	<u>723,220</u>
Funds of the charity			
Unrestricted funds		<u>734,505</u>	<u>723,220</u>
Total charity funds	13	<u>734,505</u>	<u>723,220</u>

These financial statements were approved by the board of trustees and authorised for issue on 23 July 2021, and are signed on behalf of the board by:

Trustee

The notes on pages 8 to 13 form part of these financial statements.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements

Year ended 30 April 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31A Allensway, Thornaby, Stockton on Tees, TS17 9HA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 April 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 April 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% reducing balance
Equipment	-	15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 April 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Total Funds 2021 £	Total Funds 2020 £
Donations		
Donations	49,854	54,784
Donations - gift aid	–	4,982
Other donations and legacies		
Other donations and legacies type 1	–	8,906
Other donations - Foster House	7,770	8,780
	<u>57,624</u>	<u>77,452</u>

5. Expenditure on charitable activities by fund type

	Total Funds 2021 £	Total Funds 2020 £
Activity type 1	10,309	20,949
Support costs	36,030	49,422
	<u>46,339</u>	<u>70,371</u>

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 April 2021

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Activity type 1	10,309	–	10,309	20,949
Governance costs	–	36,030	36,030	49,422
	<u>10,309</u>	<u>36,030</u>	<u>46,339</u>	<u>70,371</u>

7. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>3,869</u>	<u>4,552</u>

8. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,378</u>	<u>1,278</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	<u>12,314</u>	<u>15,095</u>

The average head count of employees during the year was 1 (2020: 1).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Financial Statements *(continued)*

Year ended 30 April 2021

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 May 2020 and 30 April 2021	<u>833,447</u>	<u>35,309</u>	<u>39,821</u>	<u>908,577</u>
Depreciation				
At 1 May 2020	–	22,737	26,602	49,339
Charge for the year	–	<u>1,886</u>	<u>1,983</u>	<u>3,869</u>
At 30 April 2021	–	<u>24,623</u>	<u>28,585</u>	<u>53,208</u>
Carrying amount				
At 30 April 2021	<u>833,447</u>	<u>10,686</u>	<u>11,236</u>	<u>855,369</u>
At 30 April 2020	<u>833,447</u>	<u>12,572</u>	<u>13,219</u>	<u>859,238</u>

12. Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	142,548	142,643
Accruals and deferred income	<u>1,628</u>	<u>1,140</u>
	<u>144,176</u>	<u>143,783</u>

13. Analysis of charitable funds

Unrestricted funds

	At 30 April 2021 £
General funds	<u>734,505</u>
	At 30 April 2020 £
General funds	<u>723,220</u>

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Management Information

Year ended 30 April 2021

The following pages do not form part of the financial statements.

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Detailed Statement of Financial Activities

Year ended 30 April 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	49,854	54,784
Donations - gift aid	–	4,982
Other donations and legacies type 1	–	8,906
Other donations - Foster House	7,770	8,780
	<u>57,624</u>	<u>77,452</u>
Total income	<u><u>57,624</u></u>	<u><u>77,452</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	187	736
Wages and salaries	12,314	15,095
Rates and water	2,761	4,775
Light and heat	5,313	10,182
Repairs and maintenance	4,969	7,446
Cleaning	2,395	3,837
Other establishment	4,126	12,232
Legal and professional fees	1,378	1,895
Telephone	467	204
Other office costs	558	963
Depreciation	3,869	4,552
Interest on bank loans and overdrafts	8,002	8,454
	<u>46,339</u>	<u>70,371</u>
Total expenditure	<u><u>46,339</u></u>	<u><u>70,371</u></u>
Net income	<u><u>11,285</u></u>	<u><u>7,081</u></u>

GURU NANAK GURDWARA & SIKH COMMUNITY CENTRE

Notes to the Detailed Statement of Financial Activities

Year ended 30 April 2021

	2021 £	2020 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - food	187	736
Direct charitable activity 1 - wages/salaries	120	1,620
Direct charitable activity 1 - donations	2,000	10,139
Direct charitable activity 1 - interest on bank loans	8,002	8,454
	<u>10,309</u>	<u>20,949</u>
Governance costs		
Governance costs - wages/salaries	12,194	13,475
Governance costs - rates & water	2,761	4,775
Governance costs - light & heat	5,313	10,182
Governance costs - repairs & maintenance	4,969	7,446
Governance costs - cleaning	2,395	3,837
Governance costs - insurance	2,126	2,093
Governance costs - accountancy fees	1,378	1,278
Governance costs - printing, postage and stationery	401	617
Governance costs - telephone	467	204
Governance costs - other office costs	157	963
Governance costs - depreciation	3,869	4,552
	<u>36,030</u>	<u>49,422</u>
Expenditure on charitable activities	<u><u>46,339</u></u>	<u><u>70,371</u></u>
