

**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 Contents

	Page
Trustees' Report	1—3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7—9
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	10

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

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**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

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

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

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
£	£
90,914	135,147

Donations and gifts

4. Other Income

2025	2024
Unrestricted funds	Unrestricted funds
£	£
25,733	8,880

Other income HMRC

5. Net Income/(Expenditure)

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

2025	2024
£	£
2,716	3,097

Depreciation of tangible fixed assets - owned

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)	Total
	£	£	£
Raising funds	550	55,551	56,101
	2024		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
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		
	Freehold	Fixtures & Fittings	Total
	£	£	£
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
	<u>90,914</u>	<u>135,147</u>
Other		
Other income HMRC	25,733	8,880
	<u>25,733</u>	<u>8,880</u>
	<u>116,647</u>	<u>144,027</u>
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)
	<u>(56,101)</u>	<u>(52,615)</u>
	<u>(56,101)</u>	<u>(52,615)</u>
NET INCOME	<u><u>60,546</u></u>	<u><u>91,412</u></u>