

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

England & Wales · Charity number 1070449

Details

Other names	GURU NANAK DURBAR ASSOCIATION, ERITH & BELVEDERE, KENT
Status	Registered
Legal form	Other
Registered	1998-07-08
Register	View on the Charity Commission register

Contact

Address Guru Nanak Durbar Sikh Temple
31 Mitchell Close
Belvedere
DA17 6AA

Phone 01322432847

Email gurunanak-erith@hotmail.com

Activities

Objects: TO PROMOTE THE SIKH RELIGION BY ALL OR ANY OF THE FOLLOWING MEANS:1) PROVIDING AND MAINTAINING A GURDWARA IN OR NEAR THE TOWN OF BELVEDERE FOR THE WORSHIP OF THE SIKH RELIGION AND THE DUE SOLEMNISATION AND PERFORMANCE OF THE RITES OF SIKH MARRIAGES AND CREMATION ACCORDING TO THE PRINCIPLES OF THE SIKH RELIGION.2) ARRANGING DAILY AND WEEKLY CONGREGATIONS AND CELEBRATING PRINCIPAL SIKH FESTIVALS.3) TEACHING AND EDUCATING YOUNG MEMBERS OF THE SIKH COMMUNITY IN THE DOCTRINES AND PRACTICES OF THE SIKH RELIGION AND THEIR LANGUAGE.4) TO ADVANCE RELIGIOUS EDUCATION IN ACCORDANCE WITH THE DOCTRINE AND PRINCIPLES OF THE SIKH FAITH BY MEANS OF SUNDAY SCHOOLS AND OTHERWISE.5) PROVIDING OPPORTUNITIES FOR THE WIDER COMMUNITY TO UNDERSTAND SIKH RELIGION AND CULTURE.

Activities: Provide / arrange activities to advance the aims and objectives of the Sikh Religion Advance education of the local community by assisting to teach Punjabi Language.provide / assist in the provisions of recreation / social activities to improve life in the community.To help elderly and others in needProvide / assist the host community to understand the Sikh Religion and culture.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LONDON BOROUGH OF BEXLEY
- Bexley

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£926,000	£1,494,954	£3,159,848	3
2023-12-31	£857,481	£166,929	£3,728,802	4
2022-12-31	£581,735	£130,358	£3,038,248	2
2021-12-31	£189,327	£137,629	-	-
2020-12-31	£153,943	£159,220	-	-

Trustees

Name	Role	Appointed
Piara Singh Atwal	Chair	2017-09-09
AMRIK SINGH GHUMAN HOLDING		2026-05-30
AVTAR SINGH ATWAL HOLDING		2024-07-26
BAKSHISH SINGH Tumber		2017-09-09
BALBIR SINGH JOHAL		2019-12-20
Baljinder Singh Aujla		2017-09-09
GURCHARAN SINGH DHESI HOLDING		2026-05-30
HARBHAJAN SINGH THIARA HOLDING		2026-05-30
HARJINDER SINGH MALHI		2019-12-20
KULDIP SINGH SADHRA		2019-12-26
Kashmir Singh Atwal		2017-09-09
PARMJIT SINGH UPPAL		2019-12-26
RANJIT SINGH AUJLA		2019-12-26
SHAMSHER SINGH RAI		2019-12-20
SUCHA SINGH THIND		2019-12-20
Surinder Chahal		2017-09-09

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

England & Wales - Charity number 1070449

Accounts

Charity registration number Charity Registration Number 1070449

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Atwal
H Thiara
A Ghuman
G Dhesi
K Sadhra
P Uppal
R Aujla
B Johal
S Thind
S Rai
H Malhi
B Aujla
K Atwal
R Dass
S Chahal
B Tumber
A Atwal

Charity number

1070449

Registered office

31 Mitchell Close
Belvedere, Kent
DA17 6AA

Independent Examiner

H N S
Partnership
66-68 Singlewell Road
Gravesend,
DA11 7PW

Bankers

HSBC Bank
38 High Street
Dartford
Kent
DA1 1DG

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

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GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

Guru Nanak Durbar (Sikh Temple) is a charitable organization overseen by its Trustees. It was officially registered with the Charity Commission on 8th July 1998, under Charity Number: 1070449.

The Charity offers education and training, provides overseas aid and famine relief, and engages in religious activities.

The Charity supports children and young people, the elderly, individuals of specific ethnic or racial backgrounds, other charitable organizations, and the general public. It achieves this by offering grants to organizations, providing human resources, supplying buildings, facilities, and open spaces, and delivering various services.

The Charity operates from Belvedere, Kent.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the charity are summarised as follows:

- A) Providing and maintaining a gurdwara in or near the town of belvedere for the worship of the Sikh religion and the due solemnisation and performance of the rites of Sikh marriages and cremation according to the principles of the Sikh religion.
- B) Arranging daily and weekly congregations and celebrating principal Sikh festivals.
- C) Teaching and educating young members of the Sikh community in the doctrines and practices of the Sikh religion and their language.
- D) To advance religious education in accordance with the doctrine and principles of the Sikh faith by means of Sunday schools and otherwise.
- E) Providing opportunities for the wider community to understand Sikh religion and culture.

The objectives are set to reflect and preserve our faith and to actively promote our faith within the community. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its guidance on the advancement of religion for the public benefit.

Activities

Provide / arrange activities to advance the aims and objectives of the Sikh Religion Advance education of the local community by assisting to teach Punjabi Language. provide / assist in the provisions of recreation / social activities to improve life in the community. To help elderly and others in need Provide / assist the host community to understand the Sikh Religion and culture.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Volunteers

The volunteers and staff are involved in general management and core activities of the Charity

The Board of Trustees would like to acknowledge the tremendous efforts of the volunteers, staff and the many supporters of the Charity for their kind and generous donations as well as their continued support in helping the Charity to achieve its objectives.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Significant activities and achievements against objectives

Activities for achieving objectives

The Charity continues to attract an increasing number of followers each year. This year was no exception, with many devotees attending the Temple and taking part in daily activities.

Guru Nanak Durbar continues to offer a wide and comprehensive program of activities during the year, which can be summed up as follows: -

Guru Nanak Durbar has provided for the local community during the year.

Facilitate diversity for the local police and council officers

Continued to provide facilities and free meals for elderly people.

Building works for the new building have commenced

Financial review

In 2024, the Charity's generated total income from Donation and Gift aid amounted to £912,969 (2023 £841,668) and expenditure totalled to £1,494,954 (2023 £166,929). The charity received other income of £13,031 (2023: £15,813).

Income was more than resources expended in 2023, resulting in a deficit of £568,954 (2023 surplus £690,552). Total Asset less Liabilities as at the year ended amounted to £3,159,848 (2023 £3,728,802).

The Charity's General Reserves brought forward were £3,696,589 giving General Reserves carried forward of £3,159,848. Restricted Reserves brought forward were £32,213 and carried forward of £0.

Charity's funds are being used in the short term for the running of the Temple activities, together with improving the facilities of the Temple, hence assisting in the furtherance of the Charity and supporting its key objectives.

The Trustees are satisfied with the Charity's financial position at the year end.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

Based on the charity's performance and the trustees confidence, the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between one and three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Reserves are also held to sustain operation when income generating activities are not feasible.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Major risks

The Trustees have formally assessed business risks, and this has involved assessing the types of risk facing the Charity, prioritising them in terms of the potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process the Trustees have assessed the adequacy of the Charity's internal controls and the costs of operating particular controls relative to the benefits obtained.

A major risk identified is the charity's reliance on donations as a primary source of funding. To mitigate this risk, the Trustees are focused on diversifying funding streams, strengthening donor relationships and with wider community.

Risk management

The Board of Trustees is responsible for ensuring effective risk management, and that internal controls are in place to appropriately manage the risk exposure of the Charity, in particular, the Board of Trustees has considered:

- the major risks to which the Charity is exposed;
- the potential impact and probability associated with each risk;
- existing internal controls and accountability for them; and
- mitigating actions needed to reduce each risk to a level that the Trustees considers to be acceptable.

All significant activities undertaken are subject to risk review as part of the initial project assessment and implementation. The Board of Trustees reviews the major risks that the Charity faces on a regular basis and controls are established as appropriate.

Internal control

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of internal controls across the Charity .

The key internal controls used by the Charity include:

- Formal agendas and minutes of all Board of Trustees meetings
- Established organisational structure and lines of reporting
- Engagement of external professional advisors as and when necessary

Through the controls established for the running of the Charity, the Board of Trustees are satisfied that the major risks identified are adequately mitigated where necessary. It is recognised that the controls established can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Plans for future periods

The Charity is dedicated to strengthening its relationship with the community through various programs that benefit both devotees and the local population. Our plans include expanding the temple to accommodate more devotees and enhance the overall experience.

Our core objectives focus on advancing the Sikh religion and improving community well-being. This involves maintaining a gurdwara for worship and ceremonies, organizing congregational activities, celebrating Sikh festivals, and teaching the Sikh faith and Punjabi language to younger generations. Additionally, we strive to promote Sikh culture within the broader community, provide recreational and social activities, and offer support to the elderly and those in need.

The Trustees conduct an annual review of the Charity's activities to ensure they align with our mission and meet public benefit guidelines, ensuring ongoing progress in line with the principles of the Sikh faith.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

The Charity is controlled by its governing document (Charity constitution) , a deed of trust and constitutes an unincorporated charity.

The Charity was registered on the 08 July 1998: Standard registration and is governed by its Constitution. Appointed Trustees are responsible for the day to day operations of the Temple.

The aim of the charity is to Provide / arrange activities to advance the aims and objectives of the Sikh Religion Advance education of the local community by assisting to teach Punjabi Language. provide / assist in the provisions of recreation / social activities to improve life in the community. To help elderly and others in need Provide / assist the host community to understand the Sikh Religion and culture.

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

P Atwal
H Thiara
A Ghuman
G Dhesi
K Sadhra
P Uppal
R Aujla
B Johal
S Thind
S Rai
H Malhi
B Aujla
K Atwal
R Dass
S Chahal
B Tumber
A Atwal

Recruitment and appointment of trustees

The Executive Committee is elected every two years by the members. The executive committee shall consist of no less than 7 or more than 13 members of which up to 10 are elected and up to 3 co-opted

The Constitution allows the committee to co-opt further members.
The trustees who served during the year are listed under "Legal and Administrative Information" .

Induction of new trustees

As part of their induction program, new Trustees are made aware of their responsibilities. This includes an introduction to the objectives, scope and policies of the Charity, the Charity Commission information on Trustees' responsibilities and a copy of the Constitution. Additional training is available to keep up with all new regulations concerning the Charity's activities.

Organisational structure and Decision making

Decision making duties are carried out by the Trustees at their regular meeting. Other ad-hoc decisions are taken by the Trustees with executive positions.

All major decisions that have financial or staffing implications are made by the Board of Trustees. Salaries and other running costs are agreed during various meetings

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

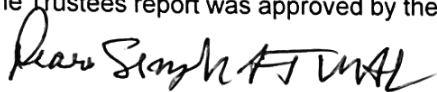
TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Remuneration policy

All Trustees are working as Volunteers and no remuneration is paid to any of the Trustees

The Trustees report was approved by the Board of Trustees.



P Atwal
Trustee

27 November 2025

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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

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

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

INDEPENDENT EXAMINER'S REPORT

TO TRUSTEES OF GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

We report on the accounts of Guru Nanak Durbar (Sikh Temple), Erith & Belvedere for the year ended 31 December 2024 as set out on Pages 11 to 19.

Respective responsibilities of the Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is our responsibility to examine the accounts under section 145 of the 2011 Act and to follow the procedures laid down in the general directions given by the charity commission under Section 145(5)(b) of the 2011 Act and to state whether particular matters have come to our attention.

Basis of Independent Examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in any material respect the requirements,
to keep accounting records in accordance with section 130 of the 2011 Act: and
to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met: or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

HNS

HNS Partnership
66-68 Singlewell Road
Gravesend
Kent
DA11 7PW

27 November 2025

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Note						
Income from:							
Donations	3	912969	0	912969	808427	33241	841668
Other Income	4	13031	0	13031	15813	0	15813
Total income		<u>926000</u>	<u>0</u>	<u>926000</u>	<u>824240</u>	<u>33241</u>	<u>857481</u>
Expenditure on:							
Charitable activities	5	1462741	32213	1494954	154625	12304	166929
Total expenditure		<u>1462741</u>	<u>32213</u>	<u>1494954</u>	<u>154625</u>	<u>12304</u>	<u>166929</u>
Net income and movement in funds		-536741	-32213	-568954	669615	20937	690552
Reconciliation of funds:							
Fund balances at 1 January 2024		3696589	32213	3728802	3026974	11276	303820
Fund balances at 31 December 2024		<u>3159848</u>	<u>0</u>	<u>3159848</u>	<u>3696589</u>	<u>32213</u>	<u>3728802</u>

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

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GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		3,068,812		3,645,172
Current assets					
Cash at bank and in hand		103,361		90,517	
Creditors: amounts falling due within one year	12				
		12,325		6,887	
Net current assets			91,036		83,630
Total assets less current liabilities			3,159,848		3,728,802
The funds of the Charity					
Restricted income funds	13		-		32,213
Unrestricted funds	14		3,159,848		3,696,589
			3,159,848		3,728,802

The financial statements were approved by the Trustees on 27 November 2025



P Atwal
Trustee

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	18		737,006		729,498
Investing activities					
Freehold Building Improvements		(724,162)		(674,337)	
Net cash used in investing activities			(724,162)		(674,337)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			12,844		55,161
Cash and cash equivalents at beginning of year			90,517		35,356
Cash and cash equivalents at end of year			103,361		90,517

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Guru Nanak Durbar (Sikh Temple), Erith & Belvedere, Kent is a Charity organisation registered with the Charity Commission for England and Wales, Charity number: 1070449. The registered office is 31 Mitchell close, Belvedere, Kent DA17 6AA.

Principal activity is to Provide / arrange activities to advance the aims and objectives of the Sikh Religion Advance education of the local community by assisting to teach Punjabi Language. provide / assist in the provisions of recreation / social activities to improve life in the community. To help elderly and others in need Provide / assist the host community to understand the Sikh Religion and culture.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

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

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

The accounts have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The charity is able to fund its operational costs and meet its liabilities, through utilisation of existing cash resources and with continued support from donations.

The Charity is therefore dependant upon voluntary donors for continuing financial support.

As at 31 December 2024, the charity's net deficit was £568,954 (2023: surplus £690,522). The charity's total assets less liabilities were £3,159,848 (2023: £3,728,802).

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

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Rental income represents amounts receivable from rent charged to for rooms at temple.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

Freehold Land and Temple	2% over the life of the Temple - Building
Plant and equipment	25% Reducing balance method
Motor vehicles	25% Reducing balance method

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty

Useful economic lives of tangible assets

Management reviews the useful lives and residual values of the tangible assets on a regular basis. During the financial year, the directors determined no significant changes in the useful lives and residual values.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	912,969	-	912,969	808,427	33,241	841,668
Donations and gifts						
Donations	709,968	-	709,968	713,932	44,517	758,449
Gift aid	203,001	-	203,001	51,006	-	51,006
Other	-	-	-	43,489	(11,276)	32,213
	912,969	-	912,969	808,427	33,241	841,668

4 Income from charitable activities

	Unrestricted Fund 2024 £	Unrestricted Fund 2023 £
Charitable Income		
Rental income	12,600	15,750
Other income	431-	63
	13,031	15,813

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Expenditure on charitable activities

	Charitable Expenditure		Total 2024 £	Charitable Expenditure		Total 2023 £
	2024 £	Depreciation 2024 £		2023 £	Depreciation 2023 £	
Direct costs						
Staff costs	39,690	-	39,690	29,495	-	29,495
Depreciation and impairment	-	1308266	1308266	-	38,946	24,652
Direct charitable costs	143,542	-	143,542	86,507	-	86,507
	<u>183,232</u>	<u>1308266</u>	<u>1491498</u>	<u>116,002</u>	<u>38,946</u>	<u>154,948</u>]#
Share of support and governance costs (see note 6)						
Support	3,456	-	3,456	2,820	-	2,820
Governance	-	-	-	9,161	-	9,161
	<u>186,688</u>	<u>1308266</u>	<u>1494954</u>	<u>127,983</u>	<u>38,946</u>	<u>166,929</u>
Analysis by fund						
Unrestricted funds	186,688	-	-	115,679	38,946	154,625
Restricted funds	-	-	-	12,304	-	12,304
	<u>186,688</u>	<u>1308266</u>	<u>1494954</u>	<u>127,983</u>	<u>38,946</u>	<u>166,929</u>

6 Support costs allocated to activities

	2024 £	2023 £
Legal & Accountancy	3,024	2,274
Administration	3,456	2,820
Governance costs	-	6,887
	<u>6,480</u>	<u>11,981</u>
Analysed between:		
Charitable Expenditure	<u>6,480</u>	<u>11,981</u>

Governance costs relate to payments to auditors for audit fees.

Management and administration relate to printing and stationery costs and bank charges.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7	Net movement in funds	2023	2022
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	-	6,887-
	Depreciation & Impairment of owned tangible fixed assets	1300522	38,946
		<u> </u>	<u> </u>

8 Trustees

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

None of the Trustees (or any persons connected with them) were reimbursed for expenses from the Charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Priest	3	3
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	39,690	29,495
	<u> </u>	<u> </u>

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

10 Taxation

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

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Tangible fixed assets

	Freehold Land and Temple £	Plant and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2024	3,764,355	64,860	15,500	3,844,715
Additions	724,162	-	-	724,162
Disposals	(998,250)			(998,250)
At 31 December 2024	3,490,267	64,860	15,500	3,570,627
Depreciation and impairment				
At 1 January 2024	169,190	24,135	6,218	199,543
Depreciation & impairment	289,770	10,181	2,321	302,272
At 31 December 2024	458,960	34,316	8,539	501,815
Carrying amount				
At 31 December 2024	3,031,307	30,544	6,962	3,068,812
At 31 December 2023	3,595,165	40,725	9,282	3,645,172

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	12,325	6,887

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
	32,213	-	(32,213)	-
Previous year:				
	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
	11,276	33,241	(12,304)	32,213

The Restricted funds relate to specific donations received for the Temple's building fund.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Unrestricted funds

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

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	3,696,589	926,000	1,462,741	3,159,84
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	3,026,974	824,240	(154,625)	3,696,589

15 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	3,068,812	-	3,068,812
Current assets/(liabilities)	91,036		91,036
	3,159,848	-	3,159,848
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Tangible assets	3,645,172	-	3,645,172
Current assets/(liabilities)	51,417	32,213	83,630
	3,696,589	32,213	3,728,802

16 Capital commitments

	2024	2023
	£	£
Temple construction	1,250,000	2,000,000

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Related party transactions

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

18 Cash generated from operations	2024 £	2023 £
Surplus (Deficit) for the year	(568,954)	690,552
Adjustments for:		
Depreciation and impairment of tangible fixed assets	1,300,522	38,946
Movements in working capital: (Decrease)/increase in creditors	5,438	-
Cash generated from operations	<u>737,006</u>	<u>729,498</u>

19 Analysis of changes in net funds

The Charity had no debt during the year.

20 Comparative Information

Comparative figures for the prior period have been reclassified to align with the current period's presentation format. This reclassification ensures consistency and clarity in the financial statements.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

England & Wales - Charity number 1070449

Accounts

Charity registration number Charity Registration Number 1070449

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Atwal
H Thiara
A Ghuman
G Dhesi
K Sadhra
P Uppal
R Aujla
B Johal
S Thind
S Rai
H Malhi
B Aujla
K Atwal
R Dass
S Chahal
B Tumber
A Atwal

(Appointed 26 July 2024)

Charity number

1070449

Registered office

31 Mitchell Close
Belvedere, Kent
DA17 6AA

Auditor

KLSA LLP
Kalamu House
11 Coldbath Square
London
EC1R 5HL

Bankers

HSBC Bank
38 High Street
Dartford
Kent
DA1 1DG

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

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GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

Guru Nanak Durbar (Sikh Temple) is a charitable organization overseen by its Trustees. It was officially registered with the Charity Commission on 8th July 1998, under Charity Number: 1070449.

The Charity offers education and training, provides overseas aid and famine relief, and engages in religious activities.

The Charity supports children and young people, the elderly, individuals of specific ethnic or racial backgrounds, other charitable organizations, and the general public. It achieves this by offering grants to organizations, providing human resources, supplying buildings, facilities, and open spaces, and delivering various services.

The Charity operates from Bexley, Kent.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the charity are summarised as follows:

- A) Providing and maintaining a gurdwara in or near the town of belvedere for the worship of the Sikh religion and the due solemnisation and performance of the rites of Sikh marriages and cremation according to the principles of the Sikh religion.
- B) Arranging daily and weekly congregations and celebrating principal Sikh festivals.
- C) Teaching and educating young members of the Sikh community in the doctrines and practices of the Sikh religion and their language.
- D) To advance religious education in accordance with the doctrine and principles of the Sikh faith by means of Sunday schools and otherwise.
- E) Providing opportunities for the wider community to understand Sikh religion and culture.

The objectives are set to reflect and preserve our faith and to actively promote our faith within the community. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its guidance on the advancement of religion for the public benefit.

Activities

Provide / arrange activities to advance the aims and objectives of the Sikh Religion Advance education of the local community by assisting to teach Punjabi Language. provide / assist in the provisions of recreation / social activities to improve life in the community. To help elderly and others in need Provide / assist the host community to understand the Sikh Religion and culture.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Volunteers

The volunteers and staff are involved in general management and core activities of the Charity

The Board of Trustees would like to acknowledge the tremendous efforts of the volunteers, staff and the many supporters of the Charity for their kind and generous donations as well as their continued support in helping the Charity to achieve its objectives.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Significant activities and achievements against objectives

Activities for achieving objectives

The Charity continues to attract an increasing number of followers each year. This year was no exception, with many devotees attending the Temple and taking part in daily activities.

Guru Nanak Durbar continues to offer a wide and comprehensive program of activities during the year, which can be summed up as follows: -

Guru Nanak Durbar has provided for the local community during the year.

Facilitate diversity for the local police and council officers

Continued to provide facilities and free meals for elderly people.

Building works for the new building have commenced

Financial review

In 2023, the Charity's generated total income from Donation and Gift aid amounted to £841,668 (2022 £570,164) and expenditure totalled to £166,929 (2022 £130,358). The charity received other income of £15,813 (2022: £11,571).

Income was more than resources expended in 2023, resulting in a surplus of £690,522 (2022 £451,377). Total Asset less Liabilities as at the year ended amounted to £3,728,802 (2022 £3,038,250).

The Charity's General Reserves brought forward were £3,026,974, giving General Reserves carried forward of £3,696,589. Restricted Reserves brought forward were £11,276 and carried forward of £32,213.

Charity's funds are being used in the short term for the running of the Temple activities, together with improving the facilities of the Temple, hence assisting in the furtherance of the Charity and supporting its key objectives.

The Trustees are satisfied with the Charity's financial position at the year end.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

Based on the charity's performance and the trustees confidence, the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between one and three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Reserves are also held to sustain operation when income generating activities are not feasible.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Major risks

The Trustees have formally assessed business risks, and this has involved assessing the types of risk facing the Charity, prioritising them in terms of the potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process the Trustees have assessed the adequacy of the Charity's internal controls and the costs of operating particular controls relative to the benefits obtained.

A major risk identified is the charity's reliance on donations as a primary source of funding. To mitigate this risk, the Trustees are focused on diversifying funding streams, strengthening donor relationships and with wider community.

Risk management

The Board of Trustees is responsible for ensuring effective risk management, and that internal controls are in place to appropriately manage the risk exposure of the Charity, in particular, the Board of Trustees has considered:

- the major risks to which the Charity is exposed;
- the potential impact and probability associated with each risk;
- existing internal controls and accountability for them; and
- mitigating actions needed to reduce each risk to a level that the Trustees considers to be acceptable.

All significant activities undertaken are subject to risk review as part of the initial project assessment and implementation. The Board of Trustees reviews the major risks that the Charity faces on a regular basis and controls are established as appropriate.

Internal control

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of internal controls across the Charity .

The key internal controls used by the Charity include:

- Formal agendas and minutes of all Board of Trustees meetings
- Established organisational structure and lines of reporting
- Engagement of external professional advisors as and when necessary

Through the controls established for the running of the Charity, the Board of Trustees are satisfied that the major risks identified are adequately mitigated where necessary. It is recognised that the controls established can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Plans for future periods

The Charity is dedicated to strengthening its relationship with the community through various programs that benefit both devotees and the local population. Our plans include expanding the temple to accommodate more devotees and enhance the overall experience.

Our core objectives focus on advancing the Sikh religion and improving community well-being. This involves maintaining a gurdwara for worship and ceremonies, organizing congregational activities, celebrating Sikh festivals, and teaching the Sikh faith and Punjabi language to younger generations. Additionally, we strive to promote Sikh culture within the broader community, provide recreational and social activities, and offer support to the elderly and those in need.

The Trustees conduct an annual review of the Charity's activities to ensure they align with our mission and meet public benefit guidelines, ensuring ongoing progress in line with the principles of the Sikh faith.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

The Charity is controlled by its governing document (Charity constitution) , a deed of trust and constitutes an unincorporated charity.

The Charity was registered on the 08 July 1998: Standard registration and is governed by its Constitution. Appointed Trustees are responsible for the day to day operations of the Temple.

The aim of the charity is to Provide / arrange activities to advance the aims and objectives of the Sikh Religion Advance education of the local community by assisting to teach Punjabi Language. provide / assist in the provisions of recreation / social activities to improve life in the community. To help elderly and others in need Provide / assist the host community to understand the Sikh Religion and culture.

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

P Atwal

H Thiara

A Ghuman

G Dhesi

K Sadhra

P Uppal

R Aujla

B Johal

S Thind

S Rai

H Malhi

B Aujla

K Atwal

R Dass

S Chahal

B Tumber

A Atwal

(Appointed 26 July 2024)

Recruitment and appointment of trustees

The Executive Committee is elected every two years by the members. The executive committee shall consist of no less than 7 or more than 13 members of which up to 10 are elected and up to 3 co-opted

The Constitution allows the committee to co-opt further members.

The trustees who served during the year are listed under "Legal and Administrative Information" .

Induction of new trustees

As part of their induction program, new Trustees are made aware of their responsibilities. This includes an introduction to the objectives, scope and policies of the Charity, the Charity Commission information on Trustees' responsibilities and a copy of the Constitution. Additional training is available to keep up with all new regulations concerning the Charity's activities.

Organisational structure and Decision making

Decision making duties are carried out by the Trustees at their regular meeting. Other ad-hoc decisions are taken by the Trustees with executive positions.

All major decisions that have financial or staffing implications are made by the Board of Trustees. Salaries and other running costs are agreed during various meetings

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Remuneration policy

All Trustees are working as Voluntary and no remuneration is paid to any of the Trustees

Auditor

KLSA-LLP was appointed as the auditor for the Charity for the year ended 31 December 2023. Previously, the Charity's financial information had been independently examined by an Independent Examiner.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees.



P Atwal

Trustee

11 April 2025

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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

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

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

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

Opinion

We have audited the financial statements of Guru Nanak Durbar (Sikh Temple), Erith & Belvedere, Kent (the 'Charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter - Comparative information

We draw attention to note 20 in the financial statements, which explains that the comparative figures for the year ended 31 December 2022 have been derived from the charity's unaudited accounts. An Independent Examiner previously examined the accounts and raised no concerns following their examination of the Charity's financial records. These comparative figures were not audited by us, and we express no opinion on them. Our opinion is solely based on the financial statements for the year ended 31 December 2023, which have been audited by us.

Our opinion is not modified in respect of this matter.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

Extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector; and
- we focused on specific laws and regulations which we considered may have a direct material effect on the operations of the charity's financial statements or the operations of the charity, including the Charities Act 2011, data protection, anti-bribery, employment laws, environmental and health and safety legislation.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- verified donation income to the supporting receipts and other documentation on a sample basis;
- investigated the rationale behind significant or unusual transactions;
- performed year on year analytical procedures on Donations; and
- reviewed validity of expenditure on a sample basis and agreed to supporting documents.

To address the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims.

and we communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the Charity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related charities legislation) and taxation legislation (including payroll taxes) and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statements items.

Secondly, the Charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: health and safety, antibribery, data protection laws, employment law, and certain aspects of Charity commission inspection. Auditing standards limit the required audit procedures to identify noncompliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards; for instance, any non-compliance with laws and regulations and fraud which is far removed from transactions reflected in the financial statements would diminish the likelihood of detection. Furthermore, the risk of not detecting a material misstatement due to fraud is greater than the risk of not detecting one resulting from error.

Fraud may involve deliberate concealment by, for example, forgery or intentional omissions, misrepresentation, or through an act of collusion that would mitigate internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

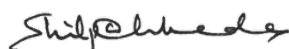
Other matters

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

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Shilpa Chheda (Senior Statutory Auditor)
for and on behalf of KLSA LLP

11 April 2025

Chartered Accountants
Statutory Auditor

Kalamu House
11 Coldbath Square
London
EC1R 5HL

KLSA LLP KLSA LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a charity under section 144 of the Charity Act 2011

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations	3	808,427	33,241	841,668	567,110	3,054	570,164
Other Income	4	15,813	-	15,813	11,571	-	11,571
Total income		824,240	33,241	857,481	578,681	3,054	581,735
Expenditure on:							
Charitable activities	5	154,625	12,304	166,929	128,725	1,633	130,358
Total expenditure		154,625	12,304	166,929	128,725	1,633	130,358
Net income and movement in funds		669,615	20,937	690,552	449,956	1,421	451,377
Reconciliation of funds:							
Fund balances at 1 January 2023		3,026,974	11,276	3,038,250	2,577,018	9,855	2,586,873
Fund balances at 31 December 2023		3,696,589	32,213	3,728,802	3,026,974	11,276	3,038,250

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


GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	11		3,645,172		3,009,781
Current assets					
Cash at bank and in hand		90,517		35,356	
Creditors: amounts falling due within one year	12	(6,887)		(6,887)	
Net current assets			83,630		28,469
Total assets less current liabilities			3,728,802		3,038,250
The funds of the Charity					
Restricted income funds	13		32,213		11,276
Unrestricted funds	14		3,696,589		3,026,974
			3,728,802		3,038,250

The financial statements were approved by the Trustees on 11 April 2025


P Atwal
Trustee

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	18		729,498		476,099
Investing activities					
Freehold Building Improvements		(674,337)		(790,837)	
Net cash used in investing activities			(674,337)		(790,837)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			55,161		(314,738)
Cash and cash equivalents at beginning of year			35,356		350,094
Cash and cash equivalents at end of year			90,517		35,356

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

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

1 Accounting policies

Charity information

Guru Nanak Durbar (Sikh Temple), Erith & Belvedere, Kent is a Charity organisation registered with the Charity Commission for England and Wales, Charity number: 1070449. The registered office is 31 Mitchell close, Belvedere, Kent DA17 6AA.

Principal activity is to Provide / arrange activities to advance the aims and objectives of the Sikh Religion
Advance education of the local community by assisting to teach Punjabi Language. provide / assist in the provisions of recreation / social activities to improve life in the community. To help elderly and others in need
Provide / assist the host community to understand the Sikh Religion and culture.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

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

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

The accounts have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The charity is able to fund its operational costs and meet its liabilities, through utilisation of existing cash resources and with continued support from donations.

The Charity is therefore dependant upon voluntary donors for continuing financial support.
As at 31 December 2023, the charity's net surplus was £690,522 (2022: £451,377). The charity's total assets less liabilities were £3,728,802 (2022: £3,038,250).

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

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Rental income represents amounts receivable from rent charged to for rooms at temple.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

Freehold Land and Temple	1% over the life of the Temple - Building
Plant and equipment	5% Reducing balance method
Motor vehicles	5% Reducing balance method

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty

Useful economic lives of tangible assets

Management reviews the useful lives and residual values of the tangible assets on a regular basis. During the financial year, the directors determined no significant changes in the useful lives and residual values.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	808,427	33,241	841,668	567,110	3,054	570,164
Donations and gifts						
Donations	713,932	44,517	758,449	557,255	12,909	570,164
Gift aid	51,006	-	51,006	-	-	-
Other	43,489	(11,276)	32,213	9,855	(9,855)	-
	808,427	33,241	841,668	567,110	3,054	570,164

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Charitable Income		
Rental income	15,750	11,550
Other income	63	21
	15,813	11,571

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Expenditure on charitable activities

	Charitable Expenditure		Total 2023 £	Charitable Expenditure		Total 2022 £
	2023 £	Depreciation 2023 £		2022 £	Depreciation 2022 £	
Direct costs						
Staff costs	29,495	-	29,495	9,191	-	9,191
Depreciation and impairment	-	38,946	38,946	-	24,652	24,652
Direct charitable costs	86,507	-	86,507	93,414	-	93,414
	<u>116,002</u>	<u>38,946</u>	<u>154,948</u>	<u>102,605</u>	<u>24,652</u>	<u>127,257</u>
Share of support and governance costs (see note 6)						
Support	2,820	-	2,820	1,865	-	1,865
Governance	9,161	-	9,161	1,236	-	1,236
	<u>127,983</u>	<u>38,946</u>	<u>166,929</u>	<u>105,706</u>	<u>24,652</u>	<u>130,358</u>
Analysis by fund						
Unrestricted funds	115,679	38,946	154,625	104,073	24,652	128,725
Restricted funds	12,304	-	12,304	1,633	-	1,633
	<u>127,983</u>	<u>38,946</u>	<u>166,929</u>	<u>105,706</u>	<u>24,652</u>	<u>130,358</u>

6 Support costs allocated to activities

	2023 £	2022 £
Legal & Accountancy	2,274	1,236
Administration	2,820	1,865
Governance costs	6,887	-
	<u>11,981</u>	<u>3,101</u>
Analysed between:		
Charitable Expenditure	<u>11,981</u>	<u>3,101</u>

Governance costs relate to payments to auditors for audit fees.

Management and administration relate to printing and stationery costs and bank charges.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7	Net movement in funds	2023	2022
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	6,887	-
	Depreciation of owned tangible fixed assets	38,946	24,652
		<u> </u>	<u> </u>

8 Trustees

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

None of the Trustees (or any persons connected with them) were reimbursed for expenses from the Charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Priest	3	1
	<u> </u>	<u> </u>

Employment costs

	2023	2022
	£	£
Wages and salaries	29,495	9,191
	<u> </u>	<u> </u>

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

10 Taxation

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

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Tangible fixed assets

	Freehold Land and Temple £	Plant and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2023	3,090,018	64,860	15,500	3,170,378
Additions	674,337	-	-	674,337
At 31 December 2023	3,764,355	64,860	15,500	3,844,715
Depreciation and impairment				
At 1 January 2023	132,875	21,991	5,731	160,597
Depreciation charged in the year	36,315	2,144	487	38,946
At 31 December 2023	169,190	24,135	6,218	199,543
Carrying amount				
At 31 December 2023	3,595,165	40,725	9,282	3,645,172
At 31 December 2022	2,957,143	42,869	9,769	3,009,781

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	6,887	6,887

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
	11,276	33,241	(12,304)	32,213
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	At 31 December 2022 £
	9,855	3,054	(1,633)	11,276

The Restricted funds relate to specific donations received for the Temple's building fund.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Unrestricted funds

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

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	3,026,974	824,240	(154,625)	3,696,589
	<u>3,026,974</u>	<u>824,240</u>	<u>(154,625)</u>	<u>3,696,589</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	2,577,018	578,681	(128,725)	3,026,974
	<u>2,577,018</u>	<u>578,681</u>	<u>(128,725)</u>	<u>3,026,974</u>

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	3,645,172	-	3,645,172
Current assets/(liabilities)	51,417	32,213	83,630
	<u>3,696,589</u>	<u>32,213</u>	<u>3,728,802</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	3,009,781	-	3,009,781
Current assets/(liabilities)	17,193	11,276	28,469
	<u>3,026,974</u>	<u>11,276</u>	<u>3,038,250</u>

16 Capital commitments

	2023 £	2022 £
Temple construction	<u>2,000,000</u>	<u>2,700,000</u>

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Related party transactions

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

18 Cash generated from operations	2023 £	2022 £
Surplus for the year	690,552	451,377
Adjustments for:		
Depreciation and impairment of tangible fixed assets	38,946	24,652
Movements in working capital:		
(Decrease)/increase in creditors	-	70
Cash generated from operations	729,498	476,099

19 Analysis of changes in net funds

The Charity had no debt during the year.

20 Comparative Information

The comparative information in these financial statements for the previous year was not audited by us. However, an Independent Examiner reviewed the charity's accounts for that period in line with charity accounting standards and found no issues. While an Independent Examination provides less assurance than a full audit, the examiner's findings indicate that the prior year's financial statements accurately reflected the charity's financial position.

Comparative figures for the prior period have been reclassified to align with the current period's presentation format. This reclassification ensures consistency and clarity in the financial statements.

Additionally, the General Reserve has been split into Restricted and Unrestricted funds to better reflect the nature and availability of the funds. The prior period figures have been adjusted accordingly to reflect these changes in presentation, with no impact on total equity.

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

England & Wales - Charity number 1070449

Accounts

REGISTERED CHARITY NUMBER: 1070449

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
GURU NANAK DURBAR**

Alchemy Financial Solutions Ltd
19 Edinburgh Drive
Staines - Upon - Thames
Surrey
TW18 1PJ

GURU NANAK DURBAR**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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Detailed Statement of Financial Activities	11 to 12

GURU NANAK DURBAR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are summarised as follows:

- A) To advance the aims and objectives of the Sikh Religion by arranging weekly congregations on every Sunday and celebrating the principle Sikh festivals.
- B) To advance education by assisting in the teaching of the Punjabi language.
- C) To provide or assist in the provision of facilities for recreation and leisure time activities with the objective of improving the conditions of life of the community.
- D) To help elderly and other persons in need.
- E) To provide opportunities for the host community to understand the Sikh religion and culture.

The objectives are set to reflect and preserve our faith and to actively promote our faith within the community. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its guidance on the advancement of religion for the public benefit.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Public benefit

The Trustees are aware of the Charity Commission's guidance on public benefit reporting as set out in the Charities Act 2011. The Trustees believe that its objectives and activities of promoting the spiritual and moral advancement of humanity are for the general benefit of the public.

Held Nagar Kirtan (Procession) to celebrate the birth of Guru Nanak Dev Ji.

Continued arrangements to develop a building to provide better facilities for the charity to operate.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Guru Nanak Durbar continues to offer a wide and comprehensive program of activities during the year, which can be summed up as follows: -

Guru Nanak Durbar has provided for the local community during the year.

Facilitate diversity for the local police and council officers.

Continued to provide facilities and free meals for elderly people.

Building works for the new building have commenced.

FINANCIAL REVIEW

Financial position

The net funds in the year increased by £451,377 (2021: increased by £51,698) during the year under review and it was the Charity's policy to carry forward all funds.

Principal funding sources

Principle Funding Sources

The main source of income was voluntary income £570,165 (2021: £133,790).

The charity received investment income of £11,571 (2021: £9,310).

GURU NANAK DURBAR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Reserves policy

The Trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are held to ensure that there are funds to cover initial support for natural disasters and to support young offenders as their needs fall due. Reserves are also held to sustain operation when income generating activities are not feasible.

The trustees therefore consider that the level of reserves of £3,038,248 is sufficient to cover the above.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Guru Nanak Durbar is a charity that was registered with the Charity Commission formally in 1969. It is governed by a set of "Laws and by-laws", which are often considered to be the constitution of the Guru Nanak Durbar.

Organisational structure

Over the past year the full committee have given their support in all events and functions organised for the community. Reasonable teamwork has been demonstrated and it is hoped that this continues into effective organisation in the future.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1070449

Principal address

31 Mitchell Close
 Belvedere
 Kent
 DA17 6AA

Trustees

Trustees


Board of trustees (at the date the report was approved)


1. Harbhajan Singh Thiara
2. Amrik Singh Ghuman
3. Gurcharan Singh Dhesei
4. Avtar Singh

Independent Examiner

Inderjot Matharu FCCA
 Alchemy Financial Solutions Ltd
 19 Edinburgh Drive
 Staines - Upon - Thames
 Surrey
 TW18 1PJ

Approved by order of the board of trustees on 27/10/23 and signed on its behalf by:

— DIARA SINGH ATWIAL
PRESIDENT.

 Trustee

② BALBIA SINGH JHAL

 GENERAL SECRETARY.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GURU NANAK DURBAR**

Independent examiner's report to the trustees of Guru Nanak Durbar

I report to the charity trustees on my examination of the accounts of Guru Nanak Durbar (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

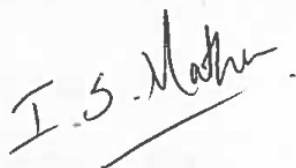
Independent examiner's statement

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

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

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

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



Inderjot Matharu FCCA

Alchemy Financial Solutions Ltd
19 Edinburgh Drive
Staines - Upon - Thames
Surrey
TW18 1PJ

Date: 27/10/2023

GURU NANAK DURBAR
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		570,164	133,789
Investment income	2	11,571	9,310
Other income		-	46,228
Total		<u>581,735</u>	<u>189,327</u>
 EXPENDITURE ON			
Raising funds	3	13,882	14,415
Charitable activities			
General		61,454	93,240
Other		55,022	29,974
Total		<u>130,358</u>	<u>137,629</u>
 NET INCOME		451,377	51,698
 RECONCILIATION OF FUNDS			
Total funds brought forward		2,586,871	2,535,173
 TOTAL FUNDS CARRIED FORWARD		<u><u>3,038,248</u></u>	<u><u>2,586,871</u></u>

The notes form part of these financial statements

GURU NANAK DURBAR

BALANCE SHEET
31 DECEMBER 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	6	3,009,781	2,243,596
CURRENT ASSETS			
Cash at bank and in hand		35,356	350,092
CREDITORS			
Amounts falling due within one year	7	(6,889)	(6,817)
NET CURRENT ASSETS		<u>28,467</u>	<u>343,275</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,038,248</u>	<u>2,586,871</u>
NET ASSETS		<u>3,038,248</u>	<u>2,586,871</u>
FUNDS	8		
Unrestricted funds		<u>3,038,248</u>	<u>2,586,871</u>
TOTAL FUNDS		<u>3,038,248</u>	<u>2,586,871</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27/10/23 and were signed on its behalf by:

PRESIDENT.

PIANA SINGH ATWAL

Trustee

Piana Singh Atwal

GENERAL SECRETARY.

BALBIR SINGH DOLTA

Balbir Singh Dolta

The notes form part of these financial statements

GURU NANAK DURBAR

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	11,550	9,250
Interest receivable - trading	21	60
	11,571	9,310
	11,571	9,310

GURU NANAK DURBAR

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Staff costs	9,191	14,415
Support costs	4,691	-
	<u>13,882</u>	<u>14,415</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	133,789
Investment income	9,310
Other income	46,228
Total	<u>189,327</u>
 EXPENDITURE ON	
Raising funds	14,415
Charitable activities	
General	93,240
Other	29,974
Total	<u>137,629</u>
 NET INCOME	 51,698
 RECONCILIATION OF FUNDS	
Total funds brought forward	2,535,173

GURU NANAK DURBAR

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

5.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund £
	TOTAL FUNDS CARRIED FORWARD		<u><u>2,586,871</u></u>
6.	TANGIBLE FIXED ASSETS		
		Freehold property £	Plant and machinery £
		Motor vehicles £	Totals £
	COST		
	At 1 January 2022	2,299,181	64,860
	Additions	<u>790,837</u>	<u>-</u>
	At 31 December 2022	<u>3,090,018</u>	<u>15,500</u>
	DEPRECIATION		
	At 1 January 2022	110,993	19,735
	Charge for year	<u>21,882</u>	<u>514</u>
	At 31 December 2022	<u>132,875</u>	<u>5,731</u>
	NET BOOK VALUE		
	At 31 December 2022	<u>2,957,143</u>	<u>42,869</u>
	At 31 December 2021	<u>2,188,188</u>	<u>45,125</u>
7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2022 £	2021 £
	Other creditors	<u>6,889</u>	<u>6,817</u>
8.	MOVEMENT IN FUNDS		
		At 1.1.22 £	Net movement in funds £
	Unrestricted funds		At 31.12.22 £
	General fund	<u>2,586,871</u>	<u>451,377</u>
	TOTAL FUNDS	<u><u>2,586,871</u></u>	<u><u>451,377</u></u>
			<u><u>3,038,248</u></u>

GURU NANAK DURBAR

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

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	581,735	(130,358)	451,377
TOTAL FUNDS	<u>581,735</u>	<u>(130,358)</u>	<u>451,377</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	2,535,173	51,698	2,586,871
TOTAL FUNDS	<u>2,535,173</u>	<u>51,698</u>	<u>2,586,871</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	189,327	(137,629)	51,698
TOTAL FUNDS	<u>189,327</u>	<u>(137,629)</u>	<u>51,698</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	2,535,173	503,075	3,038,248
TOTAL FUNDS	<u>2,535,173</u>	<u>503,075</u>	<u>3,038,248</u>

GURU NANAK DURBAR

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	771,062	(267,987)	503,075
	<u>771,062</u>	<u>(267,987)</u>	<u>503,075</u>
TOTAL FUNDS	<u>771,062</u>	<u>(267,987)</u>	<u>503,075</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

GURU NANAK DURBAR

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	(1)
Donations	570,165	133,790
	<u>570,164</u>	<u>133,789</u>
Investment income		
Rents received	11,550	9,250
Interest receivable - trading	21	60
	<u>11,571</u>	<u>9,310</u>
Other income		
Grant Income	-	39,994
Other Income	-	6,234
	<u>-</u>	<u>46,228</u>
Total incoming resources	581,735	189,327
EXPENDITURE		
Raising donations and legacies		
Wages	9,191	14,415
Charitable activities		
Rates and water	7,587	4,305
Advertising	330	645
Sundries	171	1,604
Charitable Expenses	17,696	15,249
Commercial Laundry	4,047	3,311
	<u>29,831</u>	<u>25,114</u>
Other		
Subscriptions	854	827
Food/Langar	29,516	4,128
Freehold property	21,882	22,103
Plant and machinery	2,256	2,375
Motor vehicles	514	541
	<u>55,022</u>	<u>29,974</u>

This page does not form part of the statutory financial statements

GURU NANAK DURBAR

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
Support costs		
Management		
Insurance	3,156	3,498
Light and heat	22,824	17,084
Postage and stationery	512	1,121
Motor Expenses	897	245
	<u>27,389</u>	<u>21,948</u>
Finance		
Bank charges	1,535	-
Information technology		
Repairs and renewals	6,154	44,942
Governance costs		
Accountancy and legal fees	1,236	1,236
Total resources expended	<u>130,358</u>	<u>137,629</u>
Net income	<u>451,377</u>	<u>51,698</u>

This page does not form part of the statutory financial statements

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

England & Wales - Charity number 1070449

Accounts

REGISTERED CHARITY NUMBER 1070449

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
GURU NANAK DURBAR**

Alchemy Financial Solutions Ltd
108 Lower Road
Belvedere
Kent
DA17 6DZ

GURU NANAK DURBAR
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 8
Detailed Statement of Financial Activities	9

GURU NANAK DURBAR

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and audited financial statements for the year ended 31 December 2021 and confirm they comply with the Charities Act 1993, as amended by the Charities Act 2006, and the Charities SORP 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1070449

Principal address

31 Mitchell Close
Belvedere
Kent
DA17 6AA

Trustees

Board of trustees (at the date the report was approved)

1. Harbhajan Singh Thiara
2. Amrik Singh Ghuman
3. Gurcharan Singh Dhési
4. Avtar Singh Atwal

Independent examiner

Alchemy Financial Solutions Ltd
108 Lower Road
Belvedere
Kent
DA17 6DZ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The Guru Nanak Durbar is a charity that was registered with the Charity Commission formally in 1969. It is governed by a set of "Laws and by-laws", which are often considered to be the constitution of the Guru Nanak Durbar.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Over the past year the full committee have given their support in all events and functions organised for the community. Reasonable teamwork has been demonstrated and it is hoped that this continues into effective organisation in the future.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our aims

The objectives of the charity are summarised as follows:

- A) To advance the aims and objectives of the Sikh Religion by arranging weekly congregations on every Sunday and celebrating the principle Sikh festivals.
- B) To advance education by assisting in the teaching of the Punjabi language.
- C) To provide or assist in the provision of facilities for recreation and leisure time activities with the objective of improving the conditions of life of the community.
- D) To help elderly and other persons in need.
- E) To provide opportunities for the host community to understand the Sikh religion and culture.

The objectives are set to reflect and preserve our faith and to actively promote our faith within the community. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its guidance on the advancement of religion for the public benefit.

Public benefit

The Trustees are aware of the Charity Commission's guidance on public benefit reporting as set out in the Charities Act 2011. The Trustees believe that its objectives and activities of promoting the spiritual and moral advancement of humanity are for the general benefit of the public.

Activities and review for the year

Guru Nanak Durbar continues to offer a wide and comprehensive program of activities during the year, which can be summed up as follows: -

Guru Nanak Durbar has provided for the local community during the year.

Facilitate diversity for the local police and council officers.

Continued to provide facilities and free meals for elderly people.

Building works for the new building have commenced.

During the year there was a onset of a global pandemic to which all government guidelines were adhered to.

Public Benefit

The Trustees are aware of the Charity Commission's guidance on public benefit reporting as set out in the Charities Act 2011. The Trustees believe that its objectives and activities of promoting the spiritual and moral advancement of humanity are for the general benefit of the public.

Held Nagar Kirtan (Procession) to celebrate the birth of Guru Nanak Dev Ji.

Continued arrangements to develop a building to provide better facilities for the charity to operate.

Financial Review

Reserves Policy

The Trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are held to ensure that there are funds to cover initial support for natural disasters and to support young offenders as their needs fall due. Reserves are also held to sustain operation when income generating activities are not feasible.

The trustees therefore consider that the level of reserves of £2,586,871 is sufficient to cover the above.

Principle Funding Sources

The main source of income was voluntary income £133,790 (2020: £135,503).

The charity received investment income of £9,310 (2020: £5,001).

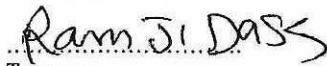
The net funds in the year increased by £51,698 (2020: decreased by £5,726) during the year under review and it was the Charity's policy to carry forward all funds.



President
Piara Singh Atwal



General Secretary
Balbir Singh Johal



Treasurer
Ramji Dass

Date 26th October 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number: 1070449

Principal address

31 Mitchell Close,
Belvedere
Kent
DA17 6AA

Trustees

Independent examiner

Alchemy Financial Solutions Ltd
108 Lower Road
Belvedere
Kent
DA17 6DZ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 26th October 2022 and signed on its behalf by:



.....
President

Piara Singh Atwal

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

GURU NANAK DURBAR

I report on the accounts for the year ended 31 December 2021, which are set out on pages eight to twelve.

Responsibilities and basis of report

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

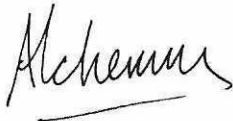
I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Inderjot Matharu
Alchemy Financial Solutions Ltd
108 Lower Road
Belvedere
Kent
DA17 6DZ

27th October 2022

GURU NANAK DURBAR

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

	Unrestricted fund	Restricted fund	Total	2021 funds	Total	2020 funds
Notes	£	£		£		£
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income	133,790	-		133,790		135,503
Investment income	9,310	-		9,310		5,001
Other Income	46,228			46,228		14,459
	<u>189,327</u>	<u>-</u>		<u>189,327</u>		<u>154,963</u>
Total incoming resources	189,327	-		189,327		154,963
RESOURCES EXPENDED						
Charitable expenses	136,393	-		136,393		159,220
Governance costs	1,236	-		1,236		1,020
	<u>137,629</u>	<u>-</u>		<u>137,629</u>		<u>160,240</u>
Total resources expended	137,629	-		137,629		160,240
NET INCOMING/(OUTGOING) RESOURCES						
	51,698	-		51,698		(5,277)
RECONCILIATION OF FUNDS						
Total funds brought forward	2,535,173			2,535,173		2,540,449
	<u>2,586,871</u>	<u>-</u>		<u>2,586,871</u>		<u>2,535,173</u>
TOTAL FUNDS CARRIED FORWARD	<u>2,586,871</u>	<u>-</u>		<u>2,586,871</u>		<u>2,535,173</u>


The notes form part of these financial statements

GURU NANAK DURBAR

**BALANCE SHEET
AT 31 DECEMBER 2021**

	Not es	Unrestricted fund £	Restricted fund £	Total 2021 funds £	Total 2020 funds £
FIXED ASSETS					
Tangible assets	4	2,243,596	-	2,243,596	1,763,486
CURRENT ASSETS					
Cash at bank and in hand	5	350,092	-	350,092	779,720
CREDITORS					
Amounts falling due within one year	6	(6,817)	-	(6,817)	(8,033)
NET CURRENT ASSETS		<u>343,275</u>	<u>-</u>	<u>343,275</u>	<u>771,687</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,586,871</u>	<u>-</u>	<u>2,586,871</u>	<u>2,535,173</u>
NET ASSETS/(LIABILITIES)		<u>2,586,871</u>	<u>-</u>	<u>2,586,871</u>	<u>2,535,173</u>
FUNDS					
Unrestricted funds	7			2,586,871	2,535,173
Restricted funds				<u>-</u>	<u>-</u>
TOTAL FUNDS				<u>2,586,871</u>	<u>2,535,173</u>

The financial statements were approved by the Board of Trustees on 26th October 2021 and were signed on its behalf by:



 President
 Piara Singh Atwal

The notes form part of these financial statements

GURU NANAK DURBAR

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

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	60	851
Rent Received	<u>9,250</u>	<u>4,150</u>
	<u>9,310</u>	<u>5,001</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

GURU NANAK DURBAR

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

4. TANGIBLE FIXED ASSETS

	Freehold property	Plant and Equipment	Motor Vehicle	Total
	£	£	£	£
COST				
At 1st January 2021	1,794,052	64,860	15,500	1,874,412
Additions	<u>505,129</u>			<u>505,129</u>
At 31 December 2021	2,299,181	64,860	15,500	2,379,541
DEPRECIATION				
At 1st January 2021	88,890	17,360	4,676	110,926
Charge for year	<u>22,103</u>	<u>2,375</u>	<u>541</u>	<u>25,019</u>
At 31 December 2021	110,993	19,735	5,217	135,945
NET BOOK VALUE				
At 31 December 2021	<u>2,188,188</u>	<u>45,126</u>	<u>10,283</u>	<u>2,243,596</u>
At 31 December 2020	<u>1,705,162</u>	<u>47,501</u>	<u>10,824</u>	<u>1,763,486</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>6,817</u>	<u>8,033</u>
	<u>6,817</u>	<u>8,033</u>

6. MOVEMENT IN FUNDS

	At 31.12.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	2,535,173	51,698	2,586,871
TOTAL FUNDS	<u>2,535,173</u>	<u>51,698</u>	<u>2,586,871</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	189,327	(137,629)	51,698
TOTAL FUNDS	<u>189,327</u>	<u>(137,629)</u>	<u>51,698</u>

GURU NANAK DURBAR

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

	2021 £	2020 £
INCOMING RESOURCES		
Voluntary income		
Donations	133,790	135,503
Other Income		
Other Income	46,228	14,459
Investment income		
Deposit account interest	60	851
Rent Received	9,250	4,150
	<hr/>	<hr/>
Total incoming resources	189,327	154,963
RESOURCES EXPENDED		
Governance costs		
	1,236	1,020
	<hr/>	<hr/>
	188,091	153,943
Charitable expenses		
Rates and water	4,305	16,150
Food/Langar	4,128	6,182
Light and heat	17,084	18,827
Hall Hire	0	1,431
Insurance	3,498	2,817
Advertisement	645	951
Charitable expenses	15,249	1,991
Commercial Laundry	3,311	3,802
TV Licence	827	1,016
Euroguard	164	647
Postage and Stationary	1,121	0
Motor Expenses	245	1,240
Repairs and Maintenance	44,942	13,831
Depreciation	25,019	20,294
Wages	14,415	68,241
Professional Fees	663	0
Sundry Expenses	776	1,800
	<hr/>	<hr/>
Total resources expended	136,393	159,220
	<hr/>	<hr/>
Net (expenditure)/income	51,698	(5,276)
	<hr/> <hr/>	<hr/> <hr/>

GURU NANAK DURBAR (SIKH TEMPLE), ERITH & BELVEDERE, KENT

England & Wales - Charity number 1070449

Accounts

REGISTERED CHARITY NUMBER 1070449

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
GURU NANAK DURBAR

Alchemy Financial Solutions Ltd
108 Lower Road
Belvedere
Kent
DA17 6DZ

GURU NANAK DURBAR
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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GURU NANAK DURBAR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their annual report and audited financial statements for the year ended 31 December 2020 and confirm they comply with the Charities Act 1993, as amended by the Charities Act 2006, and the Charities SORP 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1070449

Principal address
31 Mitchell Close
Belvedere
Kent
DA17 6AA

Trustees
Board of trustees (at the date the report was approved)

1. Mr Balbir Singh Khella
2. Avtar Singh Atwal
4. Mr Gian Singh Sodhi
5. Mr Pargan Singh Bains
6. Mr Charanjit Singh Shergill

Independent examiner
Alchemy Financial Solutions Ltd
108 Lower Road
Belvedere
Kent
DA17 6DZ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The Guru Nanak Durbar is a charity that was registered with the Charity Commission formally in 1969. It is governed by a set of "Laws and by-laws", which are often considered to be the constitution of the Guru Nanak Durbar.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Over the past year the full committee have given their support in all events and functions organised for the community. Reasonable teamwork has been demonstrated and it is hoped that this continues into effective organisation in the future.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our aims

The objectives of the charity are summarised as follows:

- A) To advance the aims and objectives of the Sikh Religion by arranging weekly congregations on every Sunday and celebrating the principle Sikh festivals.
- B) To advance education by assisting in the teaching of the Punjabi language.
- C) To provide or assist in the provision of facilities for recreation and leisure time activities with the objective of improving the conditions of life of the community.
- D) To help elderly and other persons in need
- E) To provide opportunities for the host community to understand the Sikh religion and culture.

The objectives are set to reflect and preserve our faith and to actively promote our faith within the community. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its guidance on the advancement of religion for the public benefit.

Public benefit

The Trustees are aware of the Charity Commission's guidance on public benefit reporting as set out in the Charities Act 2011. The Trustees believe that its objectives and activities of promoting the spiritual and moral advancement of humanity are for the general benefit of the public.

Activities and review for the year

Guru Nanak Durbar continues to offer a wide and comprehensive program of activities during the year, which can be summed up as follows: -

Guru Nanak Durbar has provided for the local community during the year.

Facilitate diversity for the local police and council officers.

Continued to provide facilities and free meals for elderly people.

Building works for the new building have commenced.

During the year there was an onset of a global pandemic to which all government guidelines were adhered to.

Public Benefit

The Trustees are aware of the Charity Commission's guidance on public benefit reporting as set out in the Charities Act 2011. The Trustees believe that its objectives and activities of promoting the spiritual and moral advancement of humanity are for the general benefit of the public.

Held Nagar Kirtan (Procession) to celebrate the birth of Guru Nanak Dev Ji.

Continued arrangements to develop a building to provide better facilities for the charity to operate.

Financial Review

Reserves Policy

The Trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are held to ensure that there are funds to cover initial support for natural disasters and to support young offenders as their needs fall due. Reserves are also held to sustain operation when income generating activities are not feasible.

The trustees therefore consider that the level of reserves of £2,535,173 is sufficient to cover the above.

Principle Funding Sources

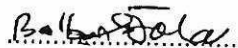
The main source of income was voluntary income £135,503 (2019: £279,567).

The charity received investment income of £5,001 (2019 £9,304).

The net funds in the year decreased by £5,276 (2019: increased by £63,892) during the year under review and it was the Charity's policy to carry forward all funds.



President
Piara Singh Atwal



General Secretary
Balbir Singh Johal



Treasurer
Shamsher Singh Rai

Date 26th October 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number: 1070449

Principal address

31 Mitchell Close,
Belvedere
Kent
DA17 6AA

Trustees

Independent examiner

Alchemy Financial Solutions Ltd
108 Lower Road
Belvedere
Kent
DA17 6DZ

STRUCTURE, GOVERNANCE AND MANAGEMENT

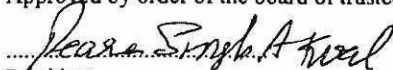
Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 26th October 2021 and signed on its behalf by:



President
Piara Singh Atwal

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

GURU NANAK DURBAR

I report on the accounts for the year ended 31 December 2020, which are set out on pages eight to twelve.

Responsibilities and basis of report

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Inderjot Matharu
Alchemy Financial Solutions Ltd
108 Lower Road
Belvedere
Kent
DA17 6DZ

27th October 2021

GURU NANAK DURBAR

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted fund £	Total 2020 funds £	Total 2019 funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		135,503	-	135,503	279,567
Investment income	2	5,001	-	5,001	9,304
Other Income		14,459	-	14,459	-
Total incoming resources		154,963	-	154,963	288,871
RESOURCES EXPENDED					
Charitable expenses		159,220	-	159,220	223,663
Governance costs		1,020	-	1,020	1,316
Total resources expended		160,240	-	160,240	224,979
NET INCOMING/(OUTGOING) RESOURCES		(5,277)	-	(5,277)	63,892
RECONCILIATION OF FUNDS					
Total funds brought forward		2,535,173		2,535,173	2,540,450
TOTAL FUNDS CARRIED FORWARD		<u>2,535,173</u>		<u>2,535,173</u>	<u>2,540,450</u>


The notes form part of these financial statements

GURU NANAK DURBAR

BALANCE SHEET
AT 31 DECEMBER 2020

	Not es	Unrestricted fund £	Restricted fund £	Total 2020 funds £	Total 2019 funds £
FIXED ASSETS					
Tangible assets	4	1,763,486	-	1,763,486	1,741,003
CURRENT ASSETS					
Cash at bank and in hand	5	779,720	-	779,720	806,830
CREDITORS					
Amounts falling due within one year	6	(8,033)	-	(8,033)	(7,384)
NET CURRENT ASSETS		<u>771,687</u>	<u>-</u>	<u>771,687</u>	<u>799,447</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,535,173</u>	<u>-</u>	<u>2,535,173</u>	<u>2,540,450</u>
NET ASSETS/(LIABILITIES)		<u>2,535,173</u>	<u>-</u>	<u>2,535,173</u>	<u>2,540,450</u>
FUNDS	7				
Unrestricted funds				2,535,173	2,540,450
Restricted funds				<u>-</u>	<u>-</u>
TOTAL FUNDS				<u>2,535,173</u>	<u>2,540,450</u>

The financial statements were approved by the Board of Trustees on 26th October 2020 and were signed on its behalf by:


President
Piara Singh Atwal

The notes form part of these financial statements

GURU NANAK DURBAR

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

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	851	1,654
Rent Received	<u>4,150</u>	<u>7,650</u>
	<u>5,001</u>	<u>9,304</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

GURU NANAK DURBAR

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

4. TANGIBLE FIXED ASSETS

	Freehold property	Plant and Equipment	Motor Vehicle	Total
	£	£	£	£
COST				
At 1st January 2020	1,751,275	64,860	15,500	1,831,635
Additions	<u>42,777</u>			<u>42,777</u>
At 31 December 2020	1,794,052	64,860	15,500	1,874,412
DEPRECIATION				
At 1st January 2020	71,666	14,860	4,106	90,632
Charge for year	<u>17,224</u>	<u>2,500</u>	<u>570</u>	<u>20,294</u>
At 31 December 2020	88,890	17,360	4,676	110,926
NET BOOK VALUE				
At 31 December 2020	<u>1,705,162</u>	<u>47,501</u>	<u>10,824</u>	<u>1,763,486</u>
At 31 December 2019	<u>1,679,608</u>	<u>50,001</u>	<u>11,391</u>	<u>1,741,000</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	<u>8,033</u>	<u>7,384</u>
	<u>8,033</u>	<u>7,384</u>

6. MOVEMENT IN FUNDS

	At 31.12.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	2,540,450	(5,276)	2,535,173
TOTAL FUNDS	<u>2,540,450</u>	<u>(5,276)</u>	<u>2,535,173</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,964	(160,240)	(5,276)
TOTAL FUNDS	<u>154,964</u>	<u>(160,240)</u>	<u>(5,276)</u>

GURU NANAK DURBAR

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
INCOMING RESOURCES		
Voluntary income		
Donations	135,503	279,567
Other Income		
Other Income	14,459	-
Investment income		
Deposit account interest	851	1,654
Rent Received	4,150	7,650
	<hr/>	<hr/>
Total incoming resources	154,963	288,871
RESOURCES EXPENDED		
Governance costs		
	1,020	1,316
	<hr/>	<hr/>
	153,943	287,555
Charitable expenses		
Rates and water	16,150	8,017
Food/Langar	6,182	16,776
Light and heat	18,827	23,895
Hall Hire	1,431	5,389
Insurance	2,817	3,823
Advertisement	951	2,109
Charitable expenses	1,991	8,976
Commercial Laundry	3,802	4,030
TV Licence	1,016	923
Furoguard	647	874
Postage and Stationary	0	216
Motor Expenses	1,240	235
Repairs and Maintenance	13,831	15,874
Depreciation	20,294	20,197
Wages	68,241	61,097
Professional Fees	50,548	50,548
Sundry Expenses	1,800	685
	<hr/>	<hr/>
Total resources expended	159,220	223,663
	<hr/>	<hr/>
Net (expenditure)/income	(5,276)	63,892
	<hr/>	<hr/>