

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021  
FOR  
SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

Macalvins Limited  
Chartered Accountants  
7 St John's Road  
Harrow  
Middlesex  
HA1 2EY

**SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1</b>
<b>Independent Examiner's Report</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
<b>Cash Flow Statement</b>	<b>5</b>
<b>Notes to the Cash Flow Statement</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 14</b>
<b>Detailed Statement of Financial Activities</b>	<b>15 to 16</b>

**SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1071912

**Principal address**

25 North Park  
Richings Park  
Iver  
SL0 9DH

**Trustees**

S S Sokhi  
B S Bahl  
J S Bhambra  
T Das

**Independent Examiner**

Macalvins Limited  
Chartered Accountants  
7 St John's Road  
Harrow  
Middlesex  
HA1 2EY

Approved by order of the board of trustees on 16 January 2022 and signed on its behalf by:

J S Bhambra - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**Independent examiner's report to the trustees of Sachkhand Nanak Dham (Darshan Darbar) UK**

I report to the charity trustees on my examination of the accounts of Sachkhand Nanak Dham (Darshan Darbar) UK (the Trust) for the year ended 30 September 2021.

**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 registered member of \_ 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.

Harish Gaglani on behalf of Macalvins Limited  
Macalvins Limited  
Chartered Accountants  
7 St John's Road  
Harrow  
Middlesex  
HA1 2EY

16 January 2022

**SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	464,039	216,265
Investment income	3	21,360	11,670
Other income	4	42,855	-
<b>Total</b>		528,254	227,935
 <b>EXPENDITURE ON</b>			
Raising funds	5	147,671	165,190
Other		36,247	21,080
<b>Total</b>		183,918	186,270
 <b>NET INCOME</b>		344,336	41,665
 <b>Other recognised gains/(losses)</b>			
Gains on revaluation of fixed assets		2,632,034	450,000
<b>Net movement in funds</b>		2,976,370	491,665
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		1,364,910	873,245
 <b>TOTAL FUNDS CARRIED FORWARD</b>		4,341,280	1,364,910

The notes form part of these financial statements

**SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**BALANCE SHEET  
30 SEPTEMBER 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	6,353,650	2,636,876
Investment property	10	505,000	432,029
		<hr/> 6,858,650	<hr/> 3,068,905
<b>CURRENT ASSETS</b>			
Debtors	11	1,786	-
Cash at bank		316,566	253,729
		<hr/> 318,352	<hr/> 253,729
<b>CREDITORS</b>			
Amounts falling due within one year	12	(936,495)	(2,996)
		<hr/> (618,143)	<hr/> 250,733
<b>NET CURRENT ASSETS</b>			
		<hr/> 6,240,507	<hr/> 3,319,638
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
<b>CREDITORS</b>			
Amounts falling due after more than one year	13	(1,899,227)	(1,954,728)
		<hr/> 4,341,280	<hr/> 1,364,910
<b>NET ASSETS</b>		<hr/> <hr/> 4,341,280	<hr/> <hr/> 1,364,910
<b>FUNDS</b>	15		
Unrestricted funds:			
General fund		4,341,280	1,364,910
<b>TOTAL FUNDS</b>		<hr/> <hr/> 4,341,280	<hr/> <hr/> 1,364,910

The financial statements were approved by the Board of Trustees and authorised for issue on 16 January 2022 and were signed on its behalf by:

J S Bhambra - Trustee

The notes form part of these financial statements

**SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	290,807	2,003,917
Net cash provided by operating activities		<u>290,807</u>	<u>2,003,917</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,158,975)	(1,850,000)
Interest received		4	29
Net cash used in investing activities		<u>(1,158,971)</u>	<u>(1,849,971)</u>
<b>Cash flows from financing activities</b>			
New loans in year		931,001	-
Net cash provided by financing activities		<u>931,001</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>62,837</u>	<u>153,946</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>253,729</u>	<u>99,783</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>316,566</u></u>	<u><u>253,729</u></u>

The notes form part of these financial statements

**SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	344,336	41,665
<b>Adjustments for:</b>		
Depreciation charges	1,263	-
Interest received	(4)	(29)
(Increase)/decrease in debtors	(1,786)	86,132
(Decrease)/increase in creditors	(53,002)	1,876,149
<b>Net cash provided by operations</b>	<u>290,807</u>	<u>2,003,917</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS/(DEBT)**

	At 1.10.20 £	Cash flow £	At 30.9.21 £
<b>Net cash</b>			
Cash at bank	253,729	62,837	316,566
	<u>253,729</u>	<u>62,837</u>	<u>316,566</u>
<b>Debt</b>			
Debts falling due within 1 year	-	(931,000)	(931,000)
	<u>-</u>	<u>(931,000)</u>	<u>(931,000)</u>
<b>Total</b>	<u>253,729</u>	<u>(868,163)</u>	<u>(614,434)</u>

The notes form part of these financial statements



## **SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021**

#### **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, as modified by the revaluation of certain assets.

##### **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.

Motor vehicles	- 20% reducing balance
Computer equipment	- 33.33% on cost

Freehold property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

##### **Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

##### **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.

**SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	464,039	216,265
	<u>464,039</u>	<u>216,265</u>

**3. INVESTMENT INCOME**

	2021	2020
	£	£
Rents received	21,356	11,641
Deposit account interest	4	29
	<u>21,360</u>	<u>11,670</u>

**4. OTHER INCOME**

	2021	2020
	£	£
Other Income - Gid Aid Claim	42,855	-
	<u>42,855</u>	<u>-</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	2021	2020
	£	£
Insurance	2,615	2,268
Light and heat	8,812	7,449
Telephone	1,537	2,250
Postage Packing & Carriage	1,149	1,524
Event Costs	12,298	8,861
Food & Other Supplies	7,069	5,979
Rates & Water	5,032	3,924
Sundries	999	4,781
Motor & Travelling	9,778	3,915
Repairs & Renewals	37,334	29,457
Advertising & Promotion	175	18,182
Computer Consumables	17	105
Cleaning	78	-
Bank Charges & Loan Interest	60,778	76,495
	<u>147,671</u>	<u>165,190</u>

**SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**6. SUPPORT COSTS**

	Finance	Governance	Totals
	£	costs £	£
Other resources expended	1,263	34,984	36,247
	<u>1,263</u>	<u>34,984</u>	<u>36,247</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	216,265
Investment income	11,670
<b>Total</b>	<u>227,935</u>
<b>EXPENDITURE ON</b>	
Raising funds	165,190
Other	21,080
<b>Total</b>	<u>186,270</u>
<b>NET INCOME</b>	<u>41,665</u>
<b>Other recognised gains/(losses)</b>	
Gains on revaluation of fixed assets	450,000
<b>Net movement in funds</b>	<u>491,665</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	873,245

**SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,364,910</u></u>

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST OR VALUATION</b>					
At 1 October 2020	2,636,876	21,939	-	-	2,658,815
Additions	1,154,062	-	4,500	413	1,158,975
Revaluations	2,559,062	-	-	-	2,559,062
	<u>6,350,000</u>	<u>21,939</u>	<u>4,500</u>	<u>413</u>	<u>6,376,852</u>
At 30 September 2021	6,350,000	21,939	4,500	413	6,376,852
<b>DEPRECIATION</b>					
At 1 October 2020	-	21,939	-	-	21,939
Charge for year	-	-	1,125	138	1,263
	<u>-</u>	<u>-</u>	<u>1,125</u>	<u>138</u>	<u>23,202</u>
At 30 September 2021	-	21,939	1,125	138	23,202
<b>NET BOOK VALUE</b>					
At 30 September 2021	<u>6,350,000</u>	<u>-</u>	<u>3,375</u>	<u>275</u>	<u>6,353,650</u>
At 30 September 2020	<u>2,636,876</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,636,876</u>

Cost or valuation at 30 September 2021 is represented by:

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
Valuation in 2021	6,350,000	-	-	-	6,350,000
Cost	-	21,939	4,500	413	26,852
	<u>6,350,000</u>	<u>21,939</u>	<u>4,500</u>	<u>413</u>	<u>6,376,852</u>

**SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**10. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 October 2020	432,029
Revaluation	<u>72,971</u>
At 30 September 2021	<u>505,000</u>
<b>NET BOOK VALUE</b>	
At 30 September 2021	<u>505,000</u>
At 30 September 2020	<u>432,029</u>
Fair value at 30 September 2021 is represented by:	
	£
Valuation in 2021	<u>505,000</u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Prepayments and accrued income	<u>1,786</u>	<u>-</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	2,496	-
Other creditors	<u>933,999</u>	<u>2,996</u>
	<u>936,495</u>	<u>2,996</u>

**SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021 £	2020 £
Other creditors	1,899,227	1,954,728
	<u>1,899,227</u>	<u>1,954,728</u>

**14. LOANS**

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Other loans	931,000	-
	<u>931,000</u>	<u>-</u>

**15. MOVEMENT IN FUNDS**

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	1,364,910	2,976,370	4,341,280
	<u>1,364,910</u>	<u>2,976,370</u>	<u>4,341,280</u>
<b>TOTAL FUNDS</b>	<u>1,364,910</u>	<u>2,976,370</u>	<u>4,341,280</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	528,254	(183,918)	2,632,034	2,976,370
	<u>528,254</u>	<u>(183,918)</u>	<u>2,632,034</u>	<u>2,976,370</u>
<b>TOTAL FUNDS</b>	<u>528,254</u>	<u>(183,918)</u>	<u>2,632,034</u>	<u>2,976,370</u>

**SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
<b>Unrestricted funds</b>			
General fund	873,245	491,665	1,364,910
<b>TOTAL FUNDS</b>	<u>873,245</u>	<u>491,665</u>	<u>1,364,910</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	227,935	(186,270)	450,000	491,665
<b>TOTAL FUNDS</b>	<u>227,935</u>	<u>(186,270)</u>	<u>450,000</u>	<u>491,665</u>

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

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	873,245	3,468,035	4,341,280
<b>TOTAL FUNDS</b>	<u>873,245</u>	<u>3,468,035</u>	<u>4,341,280</u>

**SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**15. 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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	756,189	(370,188)	3,082,034	3,468,035
<b>TOTAL FUNDS</b>	<u>756,189</u>	<u>(370,188)</u>	<u>3,082,034</u>	<u>3,468,035</u>

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2021.



**SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	464,039	216,265
<b>Investment income</b>		
Rents received	21,356	11,641
Deposit account interest	4	29
	<hr/>	<hr/>
	21,360	11,670
<b>Other income</b>		
Other Income - Gid Aid Claim	42,855	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	528,254	227,935
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Insurance	2,615	2,268
Light and heat	8,812	7,449
Telephone	1,537	2,250
Postage Packing & Carriage	1,149	1,524
Event Costs	12,298	8,861
Food & Other Supplies	7,069	5,979
Rates & Water	5,032	3,924
Sundries	999	4,781
Motor & Travelling	9,778	3,915
Repairs & Renewals	37,334	29,457
Advertising & Promotion	175	18,182
Computer Consumables	17	105
Cleaning	78	-
Bank Charges & Loan Interest	60,778	76,495
	<hr/>	<hr/>
	147,671	165,190
 <b>Support costs</b>		
<b>Finance</b>		
Motor vehicles	1,125	-
Carried forward	1,125	-

This page does not form part of the statutory financial statements

**SACHKHAND NANAK DHAM (DARSHAN DARBAR) UK**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021 £	2020 £
<b>Finance</b>		
Brought forward	1,125	-
Computer equipment	138	-
	<hr/> 1,263	<hr/> -
 <b>Governance costs</b>		
Accountancy	14,541	2,000
Legal and professional fees	20,443	19,080
	<hr/> 34,984	<hr/> 21,080
 Total resources expended	<hr/> 183,918	<hr/> 186,270
 <b>Net income</b>	<hr/> <hr/> 344,336	<hr/> <hr/> 41,665

This page does not form part of the statutory financial statements