

Charity Registration Number: 1089666

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
Report of the Trustees and Financial Statements
for the year ended 31 March 2021

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
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Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
Legal and administrative details

Charity number 1089666

Principal address 248 – 252 Moseley Road
Highgate
Birmingham
B12 0DG

Trustees	Jindur Singh	(appointed 17 July 2022)
	Gurmukh Singh	(appointed 7 November 2021)
	Shamsher Gola	(appointed 7 November 2021)
	Opdush Singh	(appointed 7 November 2021)
	Jaswant Singh Taak	(removed 7 November 2021)
	Ranjit Singh	(removed 7 November 2021)
	Sarwan Singh	(removed 7 November 2021)
Sarinder Singh	(removed 7 November 2021)	

Independent Examiner Adnan Khalid
Chartered Certified Accountant
Integritax Accountants Ltd
68 Yardley Road
Acocks Green
Birmingham
B27 6LG

Bankers HSBC
96 High Street
Kings Heath
Birmingham
B14 7LD

Lloyds Bank
36 – 38 New Street
Birmingham
B2 4LP

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre Trustees' Report for the year ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. 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 2015).

Structure, Governance and Management of the Charity

The Trustees of the charity are listed below. The Board has the power to appoint additional Trustees, as it considers fit to do so. There shall be at least three Trustees. Every future Trustee shall be appointed by resolution of the Trustees passed as a special meeting.

Trustee Induction and Training

As part of the induction programme all the Trustees and the committee members are made aware of their responsibilities. This induction includes an introduction to the objectives, scope and policies of the charitable finds and Charity Commission information on Trustee responsibilities.

Objective of the Charity and principal activities

The Charity is governed by its constitution dated 25 September 2000 registered with the Charity Commission as a charity (1089666). The Trustees shall not hold the trust fund and its income upon trust to apply them:

1. To provide a centre where the Sikh community can gather for worship;
2. To celebrate various festivals according to the Sikh culture and;
3. To provide facilities for Sikh weddings and funerals.

The charity has a Subscription Paying Membership who vote in Trustees. All the Trustees are Management Trustees and are in charge of the day to day running of the charity.

Development, activities and achievements

In line with the Charity's objectives, Guru Nanak Gurdwara Bhat Singh Sabha Community Centre continued to provide a centre for the community to gather for worship. Many festivals, weddings and funerals have continued throughout the year.

Future developments

In line with the Charity's objectives Guru Nanak Gurdwara Bhat Singh Sabha Community Centre will continue to provide the same services in the future.

Reserves policy

Having examined the circumstances facing the Charity and in response to the Charity Commission Regulatory Study entitled Charity Reserves, the Trustees consider that the reserves held are reasonable and will continue to be treated as unrestricted.

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
Trustees' Report for the year ended 31 March 2021

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to:-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 22 November 2022



Jindur Singh
Trustee

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2021

I report on the accounts of Guru Nanak Gurdwara Bhat Singh Sabha Community Centre for the year ended 31 March 2020, which are set out on pages 5 to 10.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

The charity's Trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under the Charities Act 2011. s 144(2) (the Charities Act 2011) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under s. 145 of the 2011 Act;
- follow the procedure laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act and;
- state whether particular matters have come to my attention

Basis of Independent Examiner's Statement and scope of work undertaken

My 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 to 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 my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with s. 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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Adnan Khalid
Chartered Certified Accountant
Integritax Accountants Ltd
68 Yardley Road
Acocks Green
Birmingham
B27 6LG

This report was signed on 22 November 2022

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
Statement of Financial Activities for the year ended 31 March 2021

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	2021 £	2021 £	2021 £	2020 £
Income and Endowments from:					
Donations & Legacies	2	42,840	-	42,840	52,830
Investments	3	1	-	1	56
Total income		42,841	-	42,841	52,886
Expenditure on:					
Charitable activities	5	50,539	-	50,539	78,968
Governance costs	6	500	-	500	1,020
Total expenditure		51,039	-	51,039	79,988
Net income/(expenditure) for the year		(8,198)	-	(8,198)	(27,102)
Reconciliation of funds:					
Total funds brought forward		399,527	-	399,527	426,629
Total funds carried forward		391,329	-	391,329	399,527

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

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
Balance sheet as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	8	256,453	256,453
Current assets			
Debtors	9	-	24,000
Cash at bank and in hand		144,775	120,094
Total current assets		<u>144,775</u>	<u>144,094</u>
Creditors: amounts falling due within one year	10	<u>1,020</u>	<u>1,020</u>
		143,775	143,074
Net assets		<u>391,329</u>	<u>399,527</u>
Funds of the charity			
Unrestricted Funds			399,527
Total charity funds	11	<u>391,329</u>	<u>399,527</u>

Jindur Singh

Jindur Singh

Trustee

Approved by the board of trustees on 22 November 2022

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings.

Tangible fixed assets

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	2% Straight line
Furniture and fittings	25% reducing balance
Computer equipment	33% reducing balance

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 objectives of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

2 Donation and legacies

	2021 £	2020 £
Donations	<u>42,840</u>	<u>52,830</u>

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
Notes to the Accounts for the year ended 31 March 2021

3 Investment income

	2021	2020
	£	£
Deposit account interest	<u>1</u>	<u>56</u>

4 Trustees' remuneration and benefits

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

Trustees' expenses

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

5 Charitable activities

	2021	2020
	£	£
Sermons and religious events	30,408	24,593
Insurance	-	2,100
Rates and water charges	621	1,280
Light, heat and power	3,576	12,157
Cleaning and waste management	477	2,240
Premises repairs and maintenance	-	1,187
Pest control	-	648
Fire and security	220	550
Telephone and internet	74	235
Postage	-	200
Sundry expenses	-	323
Donations	-	4,350
Legal fees	6,000	17,635
Other legal and professional	-	-
Bank charges	-	766
Stationery and printing	-	18
Motor expenses	-	1,346
Depreciation	<u>8,879</u>	<u>9,340</u>
	<u>50,539</u>	<u>78,968</u>

6 Governance costs

	2021	2020
	£	£
Accountancy fees	300	300
Independent examiners fees	<u>200</u>	<u>720</u>
	<u>500</u>	<u>1,020</u>

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
Notes to the Accounts for the year ended 31 March 2021

7 Staff costs

	2021	2020
	£	£
Wages and salaries	-	-

The average monthly number of employees during the year was as follows:

	2021	2020
	£	£
	-	-

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	Land and buildings	Computer equipment	Furniture and fittings	Total
	£	£	£	£
Cost				
At 1 April 2020	380,140	9,550	58,581	448,271
Additions	-	-	-	-
At 31 March 2021	380,140	9,550	58,581	448,271
Depreciation				
At 1 April 2020	128,234	7,124	55,774	191,132
Charge for the year	7,603	574	702	8,879
At 31 March 2021	135,837	7,698	56,476	200,011
Net book value				
At 31 March 2021	244,303	1,166	2,105	247,574
At 31 March 2020	251,906	1,740	2,807	256,453

9 Debtors: amounts falling due more than one year

	2021	2020
	£	£
Trade debtors	-	24,000
	-	24,000

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
Notes to the Accounts for the year ended 31 March 2021

11 Analysis of funds

	Balance at start of the year £	Income £	Expenditure £	Balance at end of the year £
Unrestricted funds				
General funds	<u>399,527</u>	<u>42,841</u>	<u>51,039</u>	<u>391,329</u>

12 Related parties

There were no disclosable related party transactions during the year ended 31 March 2021 nor during the year ended 31 March 2020.