

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 2022

**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 Gurmukh Singh Shamsher Gola Opdush Singh
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  Barclays Bank 161 High Street Birmingham B14 7LA

## **Guru Nanak Gurdwara Bhat Singh Sabha Community Centre Trustees' Report for the year ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 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 funds 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 2022**

**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 23 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 2022**

I report on the accounts of Guru Nanak Gurdwara Bhat Singh Sabha Community Centre for the year ended 31 March 2022, 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 23 November 2022

**Guru Nanak Gurdwara Bhat Singh Sabha Community Centre**  
**Statement of Financial Activities for the year ended 31 March 2022**

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	2022 £	2022 £	2022 £	2021 £
<b>Income and Endowments from:</b>					
Donations & Legacies	2	46,797	-	46,797	42,840
Investments	3	-	-	-	1
<b>Total income</b>		<b>46,797</b>	<b>-</b>	<b>46,797</b>	<b>42,841</b>
<b>Expenditure on:</b>					
Charitable activities	5	31,839	-	31,839	50,539
Governance costs	6	600	-	600	500
<b>Total expenditure</b>		<b>32,439</b>	<b>-</b>	<b>32,439</b>	<b>51,039</b>
<b>Net income/(expenditure) for the year</b>		<b>14,358</b>	<b>-</b>	<b>14,358</b>	<b>(8,198)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		391,329	-	391,329	399,527
Total funds carried forward		405,687	-	405,687	391,329

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 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	8	239,006	247,574
<b>Current assets</b>			
Debtors	9	5,000	-
Cash at bank and in hand		163,301	144,775
<b>Total current assets</b>		<u>168,301</u>	<u>144,775</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>1,620</u>	<u>1,020</u>
		161,681	143,775
<b>Net assets</b>		<u>405,687</u>	<u>391,329</u>
<b>Funds of the charity</b>			
Unrestricted Funds			
<b>Total charity funds</b>	11	<u>405,687</u>	<u>391,329</u>

*Jindur Singh*

Jindur Singh  
Trustee

Approved by the board of trustees on 23 November 2022



**Guru Nanak Gurdwara Bhat Singh Sabha Community Centre**  
**Notes to the Accounts for the year ended 31 March 2022**

**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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations	<u>46,797</u>	<u>42,840</u>

**Guru Nanak Gurdwara Bhat Singh Sabha Community Centre**  
**Notes to the Accounts for the year ended 31 March 2022**

**3 Investment income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<u>-</u>	<u>1</u>

**4 Trustees' remuneration and benefits**

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

**Trustees' expenses**

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

**5 Charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Sermons and religious events	7,013	30,408
Insurance	2,200	-
Rates and water charges	1,743	621
Light, heat and power	9,071	3,576
Cleaning and waste management	216	447
Repairs and maintenance	2,000	-
Fire and security	-	220
Telephone and internet	57	74
Legal fees	-	6,000
Stationery and printing	191	-
Motor expenses	600	-
Depreciation	8,749	8,879
	<u>31,839</u>	<u>50,539</u>

**6 Governance costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accountancy fees	400	300
Independent examiners fees	200	200
	<u>600</u>	<u>500</u>

**Guru Nanak Gurdwara Bhat Singh Sabha Community Centre**  
**Notes to the Accounts for the year ended 31 March 2022**

**7 Staff costs**

	2022	2021
	£	£
Wages and salaries	<u>-</u>	<u>-</u>

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

	2022	2021
	£	£
	<u>-</u>	<u>-</u>

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

**8 Tangible fixed assets**

	Land and buildings	Computer equipment	Furniture and fittings	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2021	380,140	9,550	58,581	448,271
Additions	-	180	-	180
<b>At 31 March 2022</b>	<u><b>380,140</b></u>	<u><b>9,730</b></u>	<u><b>58,581</b></u>	<u><b>448,451</b></u>
<b>Depreciation</b>				
At 1 April 2021	135,837	7,698	56,476	200,011
Charge for the year	7,602	444	702	8,748
<b>At 31 March 2022</b>	<u><b>143,439</b></u>	<u><b>8,142</b></u>	<u><b>57,178</b></u>	<u><b>209,445</b></u>
<b>Net book value</b>				
At 31 March 2022	<u><b>236,701</b></u>	<u><b>902</b></u>	<u><b>1,403</b></u>	<u><b>239,006</b></u>
At 31 March 2021	<u><b>243,303</b></u>	<u><b>1,166</b></u>	<u><b>2,105</b></u>	<u><b>247,574</b></u>

**9 Debtors: amounts falling due within one year**

	2022	2021
	£	£
Loan	5,000	-
	<u>5,000</u>	<u>-</u>

**Guru Nanak Gurdwara Bhat Singh Sabha Community Centre**  
**Notes to the Accounts for the year ended 31 March 2022**

**10 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,620	1,020
	<u>1,620</u>	<u>1,020</u>

**11 Analysis of funds**

	<b>Balance at start of the year</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at end of the year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General funds	<u>391,329</u>	<u>46,797</u>	<u>32,439</u>	<u>405,687</u>

**12 Related parties**

There were no disclosable related party transactions during the year ended 31 March 2022 nor during the year ended 31 March 2021.