

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 2023

**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 ODG
Trustees	Jindur Singh Gurmukh Singh Shamsher Gola Opdush Singh
Bankers	HSBC 96 High Street Kings Heath Birmingham B14 7LD  Lloyds Bank 36 - 38 New Street Birmingham B2 4LP  Barclays Bank 161High Street Birmingham B14 7LA

## **Guru Nanak Gurdwara Bhat Singh Sabha Community Centre Trustees' Report for the year ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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.

### **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 5 April 2024.

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre

Statement of Financial Activities for the year ended 31 March 2023

		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
Notes	2023	2023	2023	2023	2022
	£	£	£	£	£
<b>Income and Endowments from:</b>					
Donations & Legacies	2	46,710	-	46,710	46,797
Investments	3	-	-	-	-
<b>Total income</b>		<b>46,710</b>	<b>-</b>	<b>46,710</b>	<b>46,797</b>
<b>Expenditure on:</b>					
Charitable activities	5	28,698	-	28,698	32,440
Governance costs	6	-	-	-	600
<b>Total expenditure</b>		<b>28,698</b>	<b>-</b>	<b>28,698</b>	<b>33,040</b>
<b>Net income/(expenditure) for the year</b>		<b>18,012</b>	<b>-</b>	<b>18,012</b>	<b>13,757</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		406,973	-	406,973	391,329
Total funds carried forward		<b>394,642</b>	<b>-</b>	<b>394,642</b>	<b>406,973</b>

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 2023

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible Assets	8	231,341	239,692
<b>Current Assets</b>			
Debtors	9	-	5,000
Cash at Bank and In Hand		163,301	163,301
<b>Total current assets</b>		163,301	168,301
<b>Creditors: amounts falling due within one year</b>	10	-	1,020
		<u>163,301</u>	<u>167,281</u>
<b>Net Assets</b>		<u>394,642</u>	<u>406,973</u>
<b>Funds of the Charity</b>			
Unrestricted Funds			
<b>Total Charity Funds</b>	11	<u>394,642</u>	<u>406,973</u>

**Guru Nanak Gurdwara Bhat Singh Sabha Community Centre**  
**Notes to the Accounts for the year ended 31 March 2023**

**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>2023</b>	<b>2022</b>
	£	£
Donations	<u>46,710</u>	<u>46,797</u>



**Guru Nanak Gurdwara Bhat Singh Sabha Community Centre**  
**Notes to the Accounts for the year ended 31 March 2023**

**3 Investment income**

	2023	2022
	£	£
Deposit account interest	-	-

**4 Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**5 Charitable activities**

	2023	2022
	£	£
Sermons and religious events	2,228	7,013
Insurance	2,200	2,200
Rates and water charges	1,889	1,743
Light, heat and power	12,179	9,071
Cleaning and waste management	432	216
Repairs and maintenance	1,000	2,000
Telephone and internet	419	57
Legal fees	-	600
Stationery and printing	-	191
Motor expenses	-	600
Depreciation	8,351	8,749
	<u>28,698</u>	<u>32,440</u>

**6 Governance costs**

	2023	2022
	£	£
Accountancy fees	-	400
Independent examiners fees	-	200
	<u>-</u>	<u>600</u>

**Guru Nanak Gurdwara Bhat Singh Sabha Community Centre**  
**Notes to the Accounts for the year ended 31 March 2023**

**7 Staff costs**

	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	-	-
	<u>-</u>	<u>-</u>

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

	<b>2023</b>	<b>2022</b>
	£	£
	-	-
	<u>-</u>	<u>-</u>

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

**8 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Computer equipment</b>	<b>Furniture and fittings</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 April 2022	380,140	9,730	58,581	448,451
Additions	-	-	-	-
<b>At 31 March 2023</b>	<b>380,140</b>	<b>9,730</b>	<b>58,581</b>	<b>448,451</b>
<b>Depreciation</b>				
At 1 April 2022	143,439	8,142	57,178	208,759
Charge for the year	7,603	397	351	8,351
<b>At 31 March 2023</b>	<b>151,042</b>	<b>8,539</b>	<b>57,529</b>	<b>217,110</b>
<b>Net book value</b>				
At 31 March 2023	<b>229,098</b>	<b>1,191</b>	<b>1,052</b>	<b>231,341</b>
At 31 March 2022	<b>236,701</b>	<b>1,588</b>	<b>1,403</b>	<b>239,692</b>

**Guru Nanak Gurdwara Bhat Singh Sabha Community Centre**  
**Notes to the Accounts for the year ended 31 March 2023**

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

	<b>2023</b>	<b>2022</b>
	£	£
Loan	-	5,000
	<u>-</u>	<u>5,000</u>

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

	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	-	1,620
	<u>-</u>	<u>1,620</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>
	£	£	£	£
Unrestricted funds	-	-	-	-
General funds	<u>406,973</u>	<u>46,710</u>	<u>28,698</u>	<u>424,985</u>

**12 Related parties**

There were no disclosable related party transactions during the year ended 31 March 2023 nor during the year ended 31 March 2022.