

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 2025

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 2025

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 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.

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 26 February 2026.

Jindur Singh Trustee

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
Statement of Financial Activities for the year ended 31 March 2025

		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
	Notes	2025	2025	2025	2024
		£	£	£	£
Income and Endowments from:					
Donations & Legacies	2	54,329	-	54,329	55,190
Investments	3	-	-	-	-
Total income		54,329	-	54,329	55,190
Expenditure on:					
Charitable activities	5	26,234	-	26,234	33,029
Governance costs	6	-	-	-	-
Total expenditure		26,234	-	26,234	33,029
Net income/(expenditure) for the year		28,096	-	28,096	22,161
Reconciliation of funds:					
Total funds brought forward		424,985	-	424,985	424,985
Total funds carried forward		454,080	-	454,080	454,080

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 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible Assets	8	218,165	223,046
Current Assets			
Debtors	9	-	-
Cash at Bank and In Hand		137,998	145,664
Total current assets		137,998	145,664
Creditors: amounts falling due within one year	10	-	-
		<u>137,998</u>	<u>145,664</u>
Net Assets		<u>356,163</u>	<u>368,710</u>
Funds of the Charity			
Unrestricted Funds			
Total Charity Funds	11	<u>356,163</u>	<u>368,710</u>

Jindur Singh
Trustee
Approved by the board of trustees on 26 February 2026

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
Notes to the Accounts for the year ended 31 March 2025

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

	2025	2024
	£	£
Donations	<u>54,329</u>	<u>55,190</u>

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
Notes to the Accounts for the year ended 31 March 2025

3 Investment income

	2025	2024
	£	£
Deposit account interest	-	-

4 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025.

5 Charitable activities

	2025	2024
	£	£
Sermons and religious events	3,701	2,228
Insurance	2,200	2,200
Rates and water charges	2,088	2,269
Light, heat and power	10,485	10,486
Cleaning and waste management	487	432
Repairs and maintenance	1,350	0
Telephone and internet	392	634
Legal fees	-	9,186
Stationery and printing	650	-
Motor expenses	-	-
Depreciation	4,881	8,241
	26,324	35,676

6 Governance costs

	2025	2024
	£	£
Accountancy fees	-	-
Independent examiners fees	-	-
	-	-

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
Notes to the Accounts for the year ended 31 March 2025

7 Staff costs

	2025	2024
	£	£
Wages and salaries	-	-
	<u>-</u>	<u>-</u>

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

	2025	2024
	£	£
	-	-
	<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
	£	£	£	£
Cost				
At 1 April 2024	380,140	9,730	58,581	448,451
Additions	-	-	-	-
At 31 March 2025	380,140	9,730	58,581	448,451
Depreciation				
At 1 April 2024	158,645	8,968	57,792	225,351
Charge for the year	4,430	191	260	4,881
At 31 March 2025	163,075	9,159	58,052	230,232
Net book value				
At 31 March 2025	217,065	572	529	218,165
At 31 March 2024	221,495	762	789	223,046

Guru Nanak Gurdwara Bhat Singh Sabha Community Centre
Notes to the Accounts for the year ended 31 March 2025

9 Debtors: amounts falling due within one year

	2025	2024
	£	£
Loan	-	-
	<u>-</u>	<u>-</u>

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	-
	<u>-</u>	<u>-</u>

11 Analysis of funds

	Balance at start of the year	Income	Expenditure	Balance at end of the year
	£	£	£	£
Unrestricted funds	-	-	-	-
General funds	<u>425,985</u>	<u>54,329</u>	<u>26,234</u>	<u>454,080</u>

12 Related parties

There were no disclosable related party transactions during the year ended 31 March 2025.