

Charity Number: 1091244

The Sri Guru Harkrishan Sahib Trust

Report and financial statements
for the year ended 31 July 2024

THE SRI GURU HARKRISHAN SAHIB
TRUST

Reference and administrative information
for the year ended 31 July 2024

Charity number 1091244
Registered office and operational address 12 Sherborne Street, Manchester, M3 1FE

Trustees Trustees who served during the year and up to the date of this report were as follows:
Jaswinder Singh Kohli
Kanwarjit Singh Arora (Deceased)
Leeza Kaur Chadha

Bankers Barclays Bank
Manchester

Independent TaxAssist Accountants
Examiner 902 Chester Road, Stretford, Manchester, M32 0PA

THE SRI GURU HARKRISHAN SAHIB TRUST
Trustees annual report
for the year ended 31 July 2024

The trustees present their report and the unaudited financial statements for the year ended 31 July 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP, applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The trust deed defines the charity's objective as being:

1. To support regional and wider Sikh community by provision and maintenance of a Gurdwara for worship, celebration of important days within the Sikh religious calendar, family and kids' camps, and conduct ceremonies including baptism, weddings and funeral rites. All ceremonies take place in accordance with the Sikh religious observances and by any such other means the Management Committee shall think fit.
2. To work towards advancement of the Sikh Religion and in congregation therewith to acquire, equip, furnish and hold the property for use as a Gurdwara (Sikh Temple) and a community/social centre.
3. To further the religious and charitable work of the congregation assembling to worship in the said Gurdwara (Sikh temple).
4. To provide, in the interest of social welfare, facilities for recreation, sport, leisure and education with the primary objective of improving conditions and well-being of, but not exclusively, the members of the Sikh community.

The trustees review the aims, objectives and activities of the charity each year. This report notes the achievements of the charity together with outcomes of the work in the reporting period. The report notes the success and benefits of each key activity towards the members of the congregation. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

Achievements and performance

The charity's main activities during the fiscal year are described below. All charitable activities focus on all members of the congregation and are undertaken to further the purpose of THE SRI GURU HARKRISHAN SAHIB TRUST

Activities undertaken for public benefit in relation to objects

In planning and undertaking all activities, we have considered the Charity Commissions' guidance on public benefit and, the specific guidance on charities for the advancement of religion.

The Gurdwara is accessible and open to all members of the public every day. The free vegetarian kitchen (or langar) provides meals to everyone regardless of their age, gender, race, status or religion.

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Trustees annual report

for the year ended 31 July 2024

The Gurdwara had a few visits from schools and colleges of different faiths during this year. The primary objective of these visits as before, is to allow students to enhance their understanding of Sikhism and educate them on the basic principles of Sikhism. It also allows them to understand the various activities that take place at the Gurdwara. They are also offered langar as part of their visit to experience the basic principle of equality associated with Sikhism.

The SRI GURU HARKRISHAN SAHIB TRUST has continued to maintain and improve upon the existing facilities at the Gurdwara. There is enough accommodation and facilities for use by visiting Priests and for members of the congregation in case they must stay overnight while helping with special programs and conducting religious duties

The equipment used to prepare langar in the kitchen has been serviced and relevant repair works have been undertaken to uphold the health and safety of volunteers who help in cooking.

The heating system is being serviced regularly to make the heating efficient and cost effective.

The overall religious program has been enhanced as per suggestions and feedback from the local members of the congregation. A varied selection of Kirtan performers (Sikh musicians) and scholars from Sikh centres in India and other parts of the world were invited throughout the year.

The dates of importance in the Sikh calendar were celebrated to mark Vaisakhi, birth anniversaries of our Gurus and other significant days.

Our religious education, Punjabi language and music classes have continued to grow. We now have multiple paid and voluntary teachers to maintain a reasonable student teacher ratio. All classes are operated at a beginner, intermediate and expert teaching level.

Financial review

During the year the Association received donations income of £371,070 (2023: £158,544) while expenditure in the year was £318,463 (2023: £182,080). Bank and cash balance at the year-end were £76,204 (2023: £70,200).

All funds are unrestricted, and it is our policy to maintain a reserve of £26,000.00 to cover running expenses and emergencies.

Investment policy

All our liquid assets are invested in fixed deposits.

Structure, governance and management

The organisation is a charity registered on 20/03/2002 in England and Wales. The charity is constituted under a constitution dated 12/02/2002. The management committee members are members of the charity with no beneficial interest in the charity, whatsoever. They give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in notes.

The members of the Trust elect the committee members at an Annual General Meeting which is normally held in the month of June each year. The committee of 3 members including a Chairman, Secretary and Treasurer. The secretary and treasurer are the signatories for all the bank accounts and cheque payments made. The committee has the responsibility to manage the

THE SRI GURU HARKRISHAN SAHIB TRUST

Trustees annual report for the year ended 31 July 2024

day-to-day operations of the Association and its activities.

The committee collectively manages the risk the charity is exposed to. The committee would assess and put in place suitable controls and procedures to mitigate any risks to the charity.

This report has been prepared in accordance with the Statement of Recommended Practice and Reporting Charities (issued in March 2005).

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with 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 responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 27 June 2025 and signed on their behalf by



Mr Bachan Singh

Treasurer

Independent examiners report
to the trustees of
THE SRI GURU HARKRISHAN SAHIB TRUST

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2024 which are set out on pages 6 to 8.

Responsibilities and basis of report

As the charity trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

TaxAssist Accountants
902 Chester
Road
Stretford
Manchester
M32 0PA

Date 27/06/2025

THE SRI GURU HARKRISHAN SAHIB TRUST
Receipts and Payments
Accounts for the year ended 31 July 2024

Income and Expenses statement

	2023-24	2022-23
Income and Donations	£	£
Donations Received	363,153	158,544
Gift Aid	7,917	
Total Income	371,070	158,544
Expenses	£	£
Rent Building	16,250	0
Waste Management	7,736	4,377
Insurance	1,509	927
Salaries	76,694	75,788
Employer's NI	6,713	0
Telephone & Internet	704	0
Printing & Stationery	1,009	1,006
Utilities	2,431	0
Motor running expense	2,606	4,895
Building Repairs	126,705	45,137
Computer and IT Consumables	144	0
Education and Training	3,375	2,250
Yearly Event	8,466	0
Accountancy Fees	900	0
Legal Fees	3,625	4,670
Casual Wages	4,987	0
Bank Charges	1,399	1,161
Gas & Electricity	34,117	21,869
Charitable Donation	-	20,000
Motor Vehicle - Depreciation	19,093	-
Administration and Management	318,463	182,080
Total Expenses	318,463	182,080
Other Income	352	-
Net movement in funds	52,959	(23,536)

THE SRI GURU HARKRISHAN SAHIB TRUST
Statement of Assets and Liabilities as at 31 July 2024

	Notes	2024 £	2023 £
Fixed assets	2	52,278	-
Cash at bank & in hand		76,204	70,200
Creditors: amounts falling due within one year	4	10,323	-
Net current assets		65,882	70,200
Total assets less current liabilities		123,159	70,200
Creditors: amounts falling due after more than one year		-	-
Net assets		123,159	70,200
Capital and reserves			
Profit and loss account		123,159	70,200
Shareholders' funds		123,159	70,200

Approved by the trustees on 27th June 2025 and signed on their behalf by:



Mr Bachan Singh
(Treasurer)

**Notes to the accounts
for the year ended 31 July 2024**

1 Accounting basis

The financial statements have been prepared on a receipt and payments basis.

2 Assets retained for use of the charity

Fixed assets retained for the use of the charity includes the following:

	2024	2023
	£	£
Motor Car	76,370	-
Depreciation	(19,092)	-
	<hr/> 52,278	<hr/> -
	<hr/> <hr/>	

3 Trustees expenses

No expenses were paid to trustees during the year (2023: nil).

4 Creditors: amounts falling due within one year

	2024	2023
	£	£
Wages	6,423	-
PAYE	3,000	-
Pension	-	-
Accountancy	900	-
	<hr/> 10,323	<hr/> -