

**INDEPENDENT EXAMINER'S REPORT TO  
THE TRUSTEES OF SRI GURU GOBIND SINGH GURDWARA  
CHARITY REG. NO. 1104 110**

*We report on the accounts of the trust for the year ended 31 March 2023 which are set out on pages 1 and 2*

***Respective responsibilities of Trustees and examiner***

*As the Charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 (2) of the Charities act (the Act) does not apply.*

*It is our responsibility to:*

- examine the accounts (under section 145 of the 2011 Act);*
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 47(3)(b) of the Act); and*
- state whether particular matters have come to our attention.*

***Basis of independent examiner's statement***

*Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.*

***Independent examiner's statement***

*In connection with our examination, no matter has come to our attention.*

- 1 which gives us reasonable cause to believe that in any material respect the requirements:*

- to keep accounting records in accordance with section 130 of the 2011 Act; and*
- to prepare accounts which accords with the accounting records and comply*
- with the accounting requirements of the 2011 Act have not been met;*

- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.*

.....  
Yacoob Malik  
Yacoob Malik & Co.  
2 Brighton Range  
Manchester M18 7LP

***SRI GURU GOBIND SINGH GURDWARA***

***STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023***

**SRI GURU GOBIND SINGH GURDWARA**  
**PROFIT AND LOSS ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**CHARITY NO. 1104110**

	<i>Unrestricted Funds</i>	<i>Restricted Income Funds</i>	<i>Total 2023</i>	<i>Total 2022</i>
<b>INCOMING RESOURCES</b> (Note 3)				
Voluntary Income	187,714	-	187,714	155,410
Other Income	36,822	-	36,822	35,500
Gift Aid	2,953	-	2,953	-
Interest	361	-	361	3
<b>TOTAL INCOMING RESOURCES</b>	<b>227,850</b>	<b>-</b>	<b>227,850</b>	<b>190,913</b>
<b>RESOURCES EXPENDED</b> (Notes 4-8)				
Charitable activities	141,138	-	141,138	109,037
<b>TOTAL RESOURCES EXPENDED</b>	<b>141,138</b>	<b>-</b>	<b>141,138</b>	<b>109,037</b>
Net incoming/(outgoing) resources before transfers	86,712	-	86,712	81,876
Gross Transfers between funds				-
Net movement in Funds before other recognised gains/(losses)	86,712	-	86,712	81,876
<b>OTHER RECOGNISED GAINS/(LOSSES)</b>	-	-	-	-
Gains and Losses on Revaluation	-	-	-	-
Gains and Losses on Investment assets	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	86,712	-	86,712	81,876
<b>TOTAL FUNDS BROUGHT FORWARD</b>	1,855,142	-	1,855,142	1,773,266
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>1,941,854</b>	<b>-</b>	<b>1,941,854</b>	<b>1,855,142</b>

**SRI GURU GOBIND SINGH GURDWARA**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

		Unrestricted Funds	Restricted Income Funds	Total 2023	2022
<b>FIXED ASSETS</b>					
<b>TANGIBLE ASSETS</b>	Note 9	1,708,230	-	<b>1,708,230</b>	<b>1,710,101</b>
	Note 10	-	-	-	-
<b>TOTAL FIXED ASSETS</b>		<b>1,708,230</b>	<b>-</b>	<b>1,708,230</b>	<b>1,710,101</b>
<b>CURRENT ASSETS</b>					
Stock and Work in Progress					
Debtors	Note 11	-	-	-	-
(Short term) investments				-	-
Cash in Hand and at Bank		235,474		<b>235,474</b>	146,646
<b>TOTAL CURRENT ASSETS</b>		<b>235,474</b>	<b>-</b>	<b>235,474</b>	<b>146,646</b>
Creditors: amounts	Note 12	1,850		<b>1,850</b>	1,605
falling due within one year					
<b>Net Current Assets/(Liabilities)</b>		<b>233,624</b>	<b>-</b>	<b>233,624</b>	<b>145,041</b>
<b>Total Assets Less Current Liabilities</b>		<b>1,941,854</b>	<b>-</b>	<b>1,941,854</b>	<b>1,855,142</b>
Creditors: amounts	Note 13		-		-
falling due after one year	Note 14	-		-	
Provisions for Liabilities and Charges		-	-	-	-
<b>NET ASSETS</b>		<b>1,941,854</b>	<b>-</b>	<b>1,941,854</b>	<b>1,855,142</b>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted Funds		1,941,854		<b>1,941,854</b>	1,855,142
Restricted Income Funds			-	-	-
Endowment Funds					
<b>TOTAL FUNDS</b>		<b>1,941,854</b>	<b>-</b>	<b>1,941,854</b>	<b>1,855,142</b>

Signature of Trustee(s) -----

Name BALBER SINGH PARKASH SINGH

Date of Approval -----

**SRI GURU GOBIND SINGH GURDWARA**

**FOR THE YEAR ENDED 31 MARCH 2023**

**NOTE 1 BASIS OF PREPARATION**

**1.1 BASIS OF ACCOUNTING**

*These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:*

*Accounting and Reporting by Charities- Statement of Recommended Practice (SORP 2005);  
and with Accounting Standards;  
and with the Charities Act 1993*

**1.2 CHANGE IN BASIS OF ACCOUNTING**

*There has been no change to the accounting policies (valuation rules and methods of accounting) since last year*

**1.3 CHANGES TO PREVIOUS ACCOUNTS**

*No changes have been made to accounts for previous years*

**1.4 MATERIAL DONATIONS**

£

*Material Donations include:*

**SRI GURU GOBIND SINGH GURDWARA  
FOR THE YEAR ENDED 31 MARCH 2023**

**Note 2 ACCOUNTING POLICIES**

*This standard list of accounting policies has been applied by the charity.*

**INCOMING RESOURCES**

**Recognition of incoming resources**

*These are included in the Statement of Financial Activities (SOFA) when:*

*the Charity becomes entitled to the resources;*

*the trustees are virtually certain they will receive the resources; and*

*the monetary value can be measured with sufficient reliability*

**Incoming Resources with Related Expenditure**

*Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported as gross in the SOFA*

**Grants and donations**

*Grants and donations are only included in the SOFA when the Charity has unconditional entitlement to the resources.*

**Tax reclaims on donations and gifts**

*Incoming resources from Tax reclaims are included in the SOFA at the same time as the gift to which they relate.*

**Contractual income and performance related grants**

*This is only included in the sofa once the related goods or services have been delivered*

**Gifts in kind**

*Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised..*

*Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.*

*Gifts in kind for use by the charity are included in the SOFA as incoming resources when received.*

**Donated services and facilities**

*These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material.*

*The value placed on these resources is the estimated value to the charity of the service or facility received*

**Volunteer help**

*The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report*

**Investment income**

*This is included in the accounts when receivable*

**Investment gains and losses**

*This includes any gain loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.*

**SRI GURU GOBIND SINGH GURDWARA  
FOR THE YEAR ENDED 31 MARCH 2023**

**EXPENDITURE AND LIABILITIES**

***Liability recognition***

*Liabilities are recognised as soon as there is a legal construtive obligation committing the charity to pay out resources*

***Governance costs***

*Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and costs of any legal advice to trustees on governance or constitutional matters. They also include Premises costs, made up of Rent Lighting and Heating, Administrative costs including Telephone and internet, postage and stationery, as well as Travel and other Volunteers expenses*

***Grant with performance conditions***

*Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the receipient of the grant has provided the specific service or output.*

***Grants payable without performance condition***

*These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.*

***Support costs***

*Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.*

**ASSETS**

***Tangible fixed assets for use by the Charity***

*These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.*

***Investments***

*Investments quoted on a recognised stock exchange are valued at market value at the yearend. Other investment assets are included at trustees' best estimate or market value.*

**SRI GURU GOBIND SINGH GURDWARA  
FOR THE YEAR ENDED 31 MARCH 2023**

***Note 3***

***Analysis of incoming resources***

	<b>2023</b>	<b>2022</b>
<i>Analysis</i>	<b>£</b>	<b>£</b>
<i>Gudwara Opening Donations</i>	-	-
<i>Ardasa</i>	-	-
<i>Members' (Bhajji Collection) Subscriptions</i>	-	-
<i>Wedding Bookings</i>	-	-
<i>Golak Model Collection</i>	-	-
<i>Gift Aid</i>	<b>2,953</b>	<b>6,808</b>
<i>Rental Income</i>	<b>36,822</b>	<b>35,600</b>
<i>Other Voluntary Income</i>	<b>187,714</b>	<b>54,369</b>
<i>Bank Interest</i>	<b>361</b>	<b>2</b>
	<hr/> <b>227,850</b> <hr/>	<hr/> <b>96,779</b> <hr/>
<i>Activities for generating funds</i>	-	-
	<hr/>	<hr/>
<b><i>Total</i></b>	<hr/> <b>-</b> <hr/>	<hr/> <b>-</b> <hr/>
<i>Investment income</i>	-	-
	<hr/>	<hr/>
<b><i>Total</i></b>	<hr/> <b>-</b> <hr/>	<hr/> <b>-</b> <hr/>
<i>Incoming resources from charitable activities</i>	-	-
	<hr/>	<hr/>
<b><i>Total</i></b>	<hr/> <b>-</b> <hr/>	<hr/> <b>-</b> <hr/>



**SRI GURU GOBIND SINGH GURDWARA  
FOR THE YEAR ENDED 31 MARCH 2023**

*Note 4*

***Analysis of Resources expended***

*Costs of generating voluntary income*

<i>Analysis</i>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>

<b><i>Total</i></b>	<b>-</b>	<b>-</b>
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*Fundraising and Publicity Costs*

<b><i>Total</i></b>	<b>-</b>	<b>-</b>
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*Investment and management costs*

<i>Bank Loan Interest Charges</i>		-
<i>Bank charges</i>	-	-
	<b>-</b>	<b>-</b>

***Charitable activities***

<i>Rates, water and service charges</i>		
<i>Printing, Stationery &amp; Advertising</i>	-	-
<i>Floor Cleaning/ Polishing</i>	-	-
<i>Premises/Machinery repairs and renewals</i>	-	-
<i>Health and safety costs</i>	-	-
<i>Service Costs</i>	-	-
<i>P B Projects</i>	-	-
<i>Insurance</i>	-	-
<i>Gurdwara Running costs</i>	<b>141,138</b>	<b>109,037</b>
<i>Sundry expenses</i>	-	-
<b><i>Total</i></b>	<b>141,138</b>	<b>109,037</b>

*Governance costs*

<i>Annual 5 Tempels Event</i>	-	-
<i>Professional fees in support of charitable activities</i>	<b>1,805</b>	<b>1,605</b>

**SRI GURU GOBIND SINGH GURDWARA**  
**NOTES TO THE ACCOUNTS**

*Note 5*

*Support Costs*

	<i>Fundraisin activity</i>	<i>Charitable activity</i>	<i>Governanc activity</i>	<i>Total Cost</i>	
<i>Support cost type</i>	<i>None</i>	<i>None</i>	<i>None</i>	<i>None</i>	<i>None</i>
<i>Total</i>	-	-	-	-	-

*Note 6*

**DETAILS OF CERTAIN ITEMS OF EXPENDITURE**

**6.1 Trustee expenses**

	<b>2023</b>	<b>2022</b>
<i>Number of trustees who were paid expenses</i>	<i>None</i>	<i>None</i>
<i>Nature of expenses</i>	<i>N/A</i>	<i>N/A</i>
<i>Total amout paid</i>	-	-

**6.2 Fees for examination or audit of the accounts**

	<b>2023</b>	<b>2022</b>
<i>Independent examiner's or auditors' fees for reporting on the accounts</i>	<i>1,805</i>	<i>1,605</i>
<i>Other fees (e.g. advise, consultancy, accountancy, services) paid to the independent examiner or auditor.</i>	-	-
	<b><i>1,805</i></b>	<b><i>1,605</i></b>

**SRI GURU GOBIND SINGH GURDWARA**  
**NOTES TO THE ACCOUNTS**

*Note 7*

*Paid employees*

<i>7.1 Staff costs</i>	<b>2023</b>	<b>2022</b>
	<b>£</b>	
<i>Gross wages, salaries and Benefits in kind</i>	-	-
<i>Total Staff costs</i>	<hr/> -	<hr/> -

*There is no Pension Scheme in operation.*

**SRI GURU GOBIND SINGH GURDWARA**  
**NOTES TO THE ACCOUNTS**

***Grantmaking***

***8.1 Total Value of grants***

***Grants to  
Institutions  
Total  
£***

***Individuals***

***Total***

***-***

***8.2 Grantmaking costs***

*The Charity does not prepare accounts based on "Activity Basis"*

***8.3 Material Grants to Institutions***

***Names of Institutions    Purpose***

***Total Grant  
Paid  
£***

***Total***

***-***

**SRI GURU GOBIND SINGH GURDWARA**  
**NOTES TO THE ACCOUNTS**

**Note 9 TANGIBLE FIXED ASSETS**

**9.1 cost or valuation**

	<i>Freehold Land &amp; Buildings</i>	<i>Other Land &amp; Buildings</i>	<i>Fixtures, Fittings &amp; Equipments</i>	<i>Total</i>
	£	£	£	£
<i>Balance b/fwd</i>	1,700,747	-	21,059	1,721,806
<i>Additions</i>	-	-	-	-
<i>Disposals</i>	-	-	-	-
<i>Transfers</i>	-	-	-	-
<i>Balance c/fwd</i>	<u>1,700,747</u>	<u>-</u>	<u>21,059</u>	<u>1,721,806</u>

**9.2 Accumulated depreciation and impairment provisions**

<i>Basis Rate</i>	<i>SL or RB 0%</i>	<i>SL or RB 0%</i>	<i>SL or RB 20%</i>	
<i>Balance b/fwd</i>	-	-	11,705	11,705
<i>Charge for the year</i>	-	-	1,871	1,871
<i>Impairment provisions</i>	-	-	-	-
<i>Revaluations</i>	-	-	-	-
<i>Disposals</i>	-	-	-	-
<i>Transfers</i>	-	-	-	-
<i>Balance c/fwd</i>	<u>-</u>	<u>-</u>	<u>13,575.58</u>	<u>13,575.58</u>

**9.3 Net book value**

<i>Carried forward</i>	1,700,747	-	-	7,483	1,708,230
<i>Brought forward</i>	1,700,747	-	-	9,354	1,710,101

**9.4 Revaluation**

*The Charity has not revalued any of her assets*

**Note 10 Investment Assets**

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**SRI GURU GOBIND SINGH GURDWARA**  
**NOTES TO THE ACCOUNTS**

**Note 11 Debtors and Prepayments**

<i>Analysis of debtors</i>	<i>Amounts falling due within one year</i>		<i>Amounts falling due after more than one year</i>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>Trade debtors</i>	-	-	-	-
<i>Amounts due from subsidiary and associated undertakings</i>	-	-	-	-
<i>Other debtors</i>	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Creditors and Accruals**

<i>12.1 Analysis of creditors</i>	<i>Amounts falling due within one year</i>		<i>Amounts falling due after more than one year</i>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>Loans and overdrafts</i>	-	-	-	-
<i>Amounts due to subsidiary and associated undertakings</i>	-	-	-	-
<i>Other creditors</i>			-	-
<i>Accruals and deferred income</i>	<b>1,805</b>	<b>1,605</b>		
<b>Total</b>	<b>1,805</b>	<b>1,605</b>	-	-

**12.2 Security Over Assets**

*No Creditor holds a charge or other security over any of the Charity's assets*