

**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 2024 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 2024***

SRI GURU GOBIND SINGH GURDWARA
PROFIT AND LOSS ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

CHARITY NO. 1104110

	<i>Unrestricted Funds</i>	<i>Restricted Income Funds</i>	<i>Total 2024</i>	<i>Total 2023</i>
INCOMING RESOURCES (Note 3)				
<i>Voluntary Income</i>	126,604	-	126,604	187,714
<i>Other Income</i>	45,187	-	45,187	36,822
<i>Gift Aid</i>	14,666	-	14,666	2,953
<i>Interest</i>	662	-	662	361
TOTAL INCOMING RESOURCES	187,119	-	187,119	227,850
RESOURCES EXPENDED (Notes 4-8)				
<i>Charitable activities</i>	93,778			141,138
TOTAL RESOURCES EXPENDED	93,778			141,138
<i>Net incoming/(outgoing) resources before transfers</i>	93,341			86,712
Gross Transfers between funds				
<i>Net movement in Funds before other recognised gains/(losses)</i>	93,341			86,712
OTHER RECOGNISED GAINS/(LOSSES)			-	-
<i>Gains and Losses on Revaluation</i>			-	-
<i>Gains and Losses on Investment assets</i>			-	-
			-	
NET MOVEMENT IN FUNDS	93,341		93,341	86,712
			-	-
TOTAL FUNDS BROUGHT FORWARD	1,941,854		1,941,854	1,855,142
			-	-
TOTAL FUNDS CARRIED FORWARD	2,035,195		2,035,195	1,941,854

SRI GURU GOBIND SINGH GURDWARA
BALANCE SHEET
AS AT 31 MARCH 2024

		Unrestricted Funds	Restricted Income Funds	Total 2024	2023
FIXED ASSETS					
TANGIBLE ASSETS	Note 9	1,706,733	-	1,706,733	1,708,230
	Note 10	-	-		-
TOTAL FIXED ASSETS		1,706,733	-	1,706,733	1,708,230
CURRENT ASSETS					
Stock and Work in Progress		312,089	-	312,089	
Debtors	Note 11	-	-		-
(Short term) investments					-
Cash in Hand and at Bank		17,983		17,983	235,474
TOTAL CURRENT ASSETS		330,072	-	330,072	235,474
Creditors: amounts	Note 12	1,610		1,610	1,850
falling due within one year					
Net Current Assets/(Liabilities)		328,462	-	328,462	233,624
Total Assets Less Current Liabilities		2,035,195	-	2,035,195	1,941,854
Creditors: amounts	Note 13		-		
falling due after one year	Note 14				-
Provisions for Liabilities and Charges			-		-
NET ASSETS		2,035,195	-	2,035,195	1,941,854
FUNDS OF THE CHARITY					
Unrestricted Funds		2,035,195		2,035,195	1,941,854
Restricted Income Funds			-	-	-
Endowment Funds					-
TOTAL FUNDS		2,035,195	-	2,035,195	1,941,854

Signature of Trustee(s) -----

Name BALBER SINGH PARKASH SINGH

Date of Approval -----

SRI GURU GOBIND SINGH GURDWARA

FOR THE YEAR ENDED 31 MARCH 2024

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 2024**

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 receivable.

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 2024**

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 receipt 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 2024**

Note 3

Analysis of incoming resources

	2024	2023
<i>Analysis</i>	£	£
<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>	14,666	2,953
<i>Rental Income</i>	45,187	36,822
<i>Other Voluntary Income</i>	126,604	187,714
<i>Bank Interest</i>	662	361
	<u>187,119</u>	<u>227,850</u>
<i>Activities for generating funds</i>	-	-
 <i>Total</i>	 <u>-</u>	 <u>-</u>
 <i>Investment income</i>	 -	
 <i>Total</i>	 <u>-</u>	 <u>-</u>
<i>Incoming resources from charitable activities</i>	-	-
 <i>Total</i>	 <u>-</u>	 <u>-</u>

**SRI GURU GOBIND SINGH GURDWARA
FOR THE YEAR ENDED 31 MARCH 2024**

Note 4

Analysis of Resources expended

Costs of generating voluntary income

<i>Analysis</i>	2024	2023
	£	£

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

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

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

Charitable activities

<i>Rates, water and service charges</i>	96	
<i>Printing, Stationery & Advertising</i>	151	-
<i>Floor Cleaning/ Polishing</i>	7,801	-
<i>Premises/Machinery repairs and renewals</i>	40,822	-
<i>Health and safety costs</i>	-	-
<i>Service Costs</i>	28,332	-
<i>P B Projects</i>	-	-
<i>Insurance</i>	5,343	-
<i>Gurdwara Running costs</i>		141,138
<i>Sundry expenses</i>	11,232	-
<i>Total</i>	93,778	141,138

Governance costs

<i>Annual 5 Tempels Event</i>	-	-
<i>Professional fees in support of charitable activities</i>	1,610	1,805

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></i>
<i>Support cost type</i>	<i>None</i>	<i>None</i>	<i>None</i>	<i>None</i>	<i>None</i>
<i>Total</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

Note 6

DETAILS OF CERTAIN ITEMS OF EXPENDITURE

6.1 Trustee expenses

	2024	2023
<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>	<i>-</i>	<i>-</i>

6.2 Fees for examination or audit of the accounts

	2024	2023
<i>Independent examiner's or auditors' fees for reporting on the accounts</i>	1,610	<i>1,805</i>
<i>Other fees (e.g. advise, consultancy, accountancy, services) paid to the independent examiner or auditor.</i>	<i>-</i>	<i>-</i>
	1,610	1,805

SRI GURU GOBIND SINGH GURDWARA
NOTES TO THE ACCOUNTS

Note 7

Paid employees

7.1 Staff costs

	<i>2024</i>	<i>2023</i>
	<i>£</i>	
<i>Gross wages, salaries and Benefits in kind</i>	-	-
<i>Total Staff costs</i>	<div style="border-top: 1px solid black; border-bottom: 3px double black;">-</div>	<div style="border-top: 1px solid black; border-bottom: 3px double black;">-</div>

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 & Buildings</i>	<i>Other Land & Buildings</i>	<i>Fixtures, Fittings & Equipments</i>	<i>Total</i>
	£	£	£	£
<i>Balance b/fwd from 2023</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 from 2023</i>	-	-	13,576	13,576
<i>Charge for the year</i>	-	-	1,497	1,497
<i>Impairment provisions</i>	-	-	-	-
<i>Revaluations</i>	-	-	-	-
<i>Disposals</i>	-	-	-	-
<i>Transfers</i>	-	-	-	-
<i>Balance c/fwd</i>	<u>-</u>	<u>-</u>	<u>15,072.60</u>	<u>15,072.60</u>

9.3 Net book value

<i>Carried forward</i>	1,700,747	-	-	5,986	1,706,733
<i>Brought forward</i>	1,700,747	-	-	9,354	1,710,101

9.4 Revaluation

The Charity has not revalue any of its 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>	
	2024	2023	2024	2023
	£	£	£	£
<i>Trade debtors</i>	-	-	-	-
<i>Amounts due from subsidiary and associated undertakings</i>	-	-	-	-
<i>Other debtors</i>	-	-	-	-
	-	-	-	-
Total	-	-	-	-

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>	
	2024	2023	2024	2023
	£	£	£	£
<i>Loans and overdrafts</i>	-	-	-	-
<i>Amounts due to subsidiary and associated undertakings</i>	-	-	-	-
<i>Other creditors</i>			-	-
<i>Accruals and deferred income</i>	1,805	1,605		
Total	1,805	1,605	-	-

12.2 Security Over Assets

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