

# STATEMENT OF ACCOUNTS

**GURU NANAK GURDWARA - SOUTH BIRMINGHAM**

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2023**

**CHARITY REGISTRATION NUMBER 1107767**

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**GURU NANAK GURDWARA - SOUTH BIRMINGHAM**

**STATEMENT OF ACCOUNTS**

**1 YEAR TO 30 APRIL 2023**

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**GURU NANAK GURDWARA - SOUTH BIRMINGHAM**

**TRUSTEE'S ANNUAL REPORT**

CHARITY NAME: GURU NANAK GURDWARA - SOUTH BIRMINGHAM

REGISTERED CHARITY NUMBER: 1107767

FOR THE FINANCIAL YEAR BEGINNING: 1st May 2022

FOR THE FINANCIAL YEAR ENDING: 30th April 2023

CHARITY'S PRINCIPAL ADDRESS: 629-631 Stratford Road  
Sparkhill  
Birmingham  
B11 4LS

BANKERS: Barclays Bank

NAME OF THE CHARITY TRUSTEE'S: Mr Karnail Sangha  
Mr Mohinder Purewal  
Mr Manmel Sandhu  
Mr Chuhan Singh  
Mr Darshan Singh Rai

NAME OF CHARITY SECRETARY: Mr Karnail Sangha

NAME OF PRESIDENT: Mr Mohan Singh

NAME OF GENERAL SECRETARY: Mr Aman Singh Atwal

NAME OF TREASURER: Mr Amrick Singh Matharu

INDEPENDENT EXAMINER: Shabir Nawab & Co  
11 Portland Road  
Edgbaston  
Birmingham  
B16 9HN

**GURU NANAK GURDWARA - SOUTH BIRMINGHAM**

**TRUSTEES' REPORT FOR THE YEAR ENDED 30 APRIL 2023**

The trustees present their report and accounts for the year ended 30 April 2023

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the overrunning documents, the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities", issued in March 2005.

**Structure, governance and management**

The charity was established by a charitable trust deed and is an unincorporated association. The charity adopted a new constitution on the 6th January 2013.

Under Basic principles of Sikhism the premises are open to all with the sole restriction that no meat, alcohol or drugs are allowed on the premises.

The charity is registered with the Charity Commission for England and Wales.

The trustees who served during the year were:

Mr Karnail Sangha  
Mr Mohinder Purewal  
Mr Manmel Sandhu  
Mr Chuhhar Singh  
Mr Darshan Singh Rai

The president who served during the year was:  
Mr Mohan Singh

The general secretary who served during the year was:  
Mr Aman Singh Atwal

The treasurer who served during the year was:  
Mr Anrick Singh Matharu

The trustees are appointed after wider consultation in the Sikh Community.

Induction training is given to trustees on appointment. Trustees are encouraged to attend courses to keep themselves acquainted with the duties and responsibilities of the trustees.

The premises are run by the community with the help of management committee with the support of the trustees.

The Gurdwara (Temple) works with the local community organisations in order to promote the objectives of the charity.

The Gurdwara (Temple) does not have any related party.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Objectives and Activities**

The charity objectives are the provision of a place of worship for the Sikh community, provision of wedding ceremonies for the local Sikh community and to generally promote Sikh religion.

The policies adopted in furtherance of these objectives are the provision of a place of worship and there has been no change in these during the year.



**GURU NANAK GURDWARA - SOUTH BIRMINGHAM**

**TRUSTEES' REPORT FOR THE YEAR ENDED 30 APRIL 2023 (CONTINUED)**

The aim of the charity is to provide a place of worship and a Sikh resource centre for the local community.

This will result in the charity providing the following activities:

Place of worship and religious weddings,  
Sikh resource centre - Promotion of Sikh Religion,  
Donations.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake, meeting with accountants and trustees.

The Gurdwara carried out the following activities during the year:

The provision of a place of worship and a place for wedding ceremonies for the local Sikh community.

Sikh resource centre - Promote the basic principles of the Sikh religion.

Provision of small amount of donations to the local community organisations with similar objectives.

The Gurdwara relies heavily on the use of volunteers from the local community in the running of the Gurdwara.

**Achievements and performance**

The charity is fulfilling its main objective of providing a place of worship and for the provision of wedding ceremonies for the local Sikh community satisfactorily.

The charity makes donations to local community organisations with similar objectives if and when required.

The charity continues to rent out surplus accommodation in order to raise income for the objective of the charity.

**Financial Review**

The Gurdwara is funded by donations from the congregation as well as income from the investment properties. The charity is operating satisfactorily.

GURU NANAK GURDWARA - SOUTH BIRMINGHAM

TRUSTEES' REPORT FOR THE YEAR ENDED 30 APRIL 2023 (CONTINUED)

It is the policy of the charity that unrestricted funds which have not been designated for the specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves have been maintained throughout the year.

The principle sources of income are donations and rental income from investments properties.

The income is used to provide a place of worship and for the wedding ceremonies for the local Sikh community.

On behalf of the board of trustees

Trustee

Mr Karnail Sangha  
Mr Mohinder Purewal  
Mr Manmel Sandhu  
Mr Chuhar Singh  
Mr Darshan Singh Rai

K.S. Sarkar. M.S. Sandhu  
M.S. Sandhu  
Chuhar Singh D.S. Rai  
M.S. Sandhu

President

Mr Mohan Singh

Aman Atwal

General secretary

Mr Aman Singh Atwal

Treasurer

Mr Amrick Singh Matharu

Bmatharu

Dated:

09/10/2023

## **GURU NANAK GURDWARA - SOUTH BIRMINGHAM**

### **STATEMENT OF TRUSTEE'S RESPONSIBILITIES**

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.



**GURU NANAK GURDWARA - SOUTH BIRMINGHAM**

**INDEPENDENT EXAMINER'S REPORT ON THE MANAGEMENT ACCOUNTS**

REPORT TO THE TRUSTEES OF:

GURU NANAK GURDWARA - SOUTH BIRMINGHAM

REGISTERED CHARITY NUMBER:

1107767

ON ACCOUNTS FOR THE PERIOD ENDED:

3 months to 30th April 2023

SET OUT ON PAGES:

4 to 7

RESPECTIVE RESPONSIBILITIES OF  
TRUSTEES AND EXAMINER:

As the Charity's trustees you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act, whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS  
REPORT:

My 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 consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT:

In connection with my examination, no matter has come to my attention to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED:



DATED:

27/07/2023

NAME:

Shabir Nawab & Co Accountants Ltd

ADDRESS:

11 Portland Road  
Edgbaston  
Birmingham  
B16 9HN



GURU NANAK GURDWARA - SOUTH BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 APRIL 2023

	NOTES	2023	2022
<b>INCOMING RESOURCES</b>			
<b>DONATION:</b>			
Unrestricted Funds		292,015	263,802
<b>Income from Assets</b>			
Bank Interest Received		431	282
Rental Income		49,550	39,280
<b>TOTAL INCOMING RESOURCES</b>		<b>341,996</b>	<b>303,364</b>
<b>RESOURCES EXPENDED</b>			
<b>Direct Charitable Expenditure</b>			
Property Expenses	2	116,971	93,131
Administration Expenses	3	37,753	40,634
Fund Raising Expenses	4	82,274	46,203
Other Expenses	5	5,046	4,958
Finance Costs	6	49,832	27,674
		291,876	212,600
<b>NET INCOMING RESOURCES FOR THE YEAR</b>		<b>50,120</b>	<b>90,764</b>
Fund Balances brought forward		2,299,814	2,209,050
Fund Balance carried forward		2,349,934	2,299,814

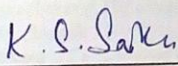
The notes on page 6 to 8 form part of these accounts.

GURU NANAK GURDWARA - SOUTH BIRMINGHAM

STATEMENT OF ASSETS & LIABILITIES AS AT 30 APRIL 2023

	NOTES	2023	2022
<b>FIXED ASSETS</b>	7	3,350,079	3,343,857
<b>CURRENT ASSETS</b>			
Debtors	8	10,000	10,000
Cash at Bank	9	135,188	126,206
		145,188	136,206
<b>LESS: CURRENT LIABILITIES</b>			
Creditors	10	3,082	2,000
Bank Loans	11	1,144,411	1,178,249
		1,147,492	1,180,249
<b>NET CURRENT (LIABILITIES) / ASSETS</b>		(1,002,305)	(1,044,043)
<b>NET ASSETS</b>		2,347,774	2,299,814
<b>FUNDS</b>			
Unrestricted		2,349,934	2,299,814
		2,349,934	2,299,814

Approved by the Board of Trustees on 25th July 2023 and signed on its behalf by

  
**Mr Karnail Sangha**

The notes on page 6 to 8 form part of these accounts.

**GURU NANAK GURDWARA - SOUTH BIRMINGHAM**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2023**

**1 ACCOUNTING POLICIES AND FINANCIAL YEAR END**

**Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102) and the Charities SORP and the Charities Act 2011.

**Change in Basis**

There have been no change to the valuation rules and methods of accounting since last year.

**Changes to previous account**

No changes have been made to accounts for previous year.

**TRUSTEES**

There was no remuneration or other benefits paid to the Charity's trustees or people connected with them, from the Charity or any company connected with it.

There were no transactions undertaken by the Charity in which a trustee or connected person has a material interest.

**SUNDRIES**

- The Charity does not have any commitments not provided for in the accounts.
- The Charity has not given any guarantees.
- The Charity has not received any loans secured on any of its assets.
- The Charity did not have any contingent liabilities.
- The Charity does not receive grants as material part of its income.
- The Charity is exempt from tax on its charitable activities.

	2023 £	2022 £
<b>2 PROPERTY EXPENSES</b>		
General Insurance	7,538	7,215
Heating & Lighting	39,033	37,460
Repairs & Renewals	58,461	36,827
Premises Cleaning	1,931	6,039
Other Premises costs	-	3,496
Water/General Rates	10,007	2,094
	<u>116,971</u>	<u>93,131</u>
<b>3 ADMINISTRATION EXPENSES</b>		
Employee Costs	4,768	25,530
Subcontractors (Teaching & Security)	18,567	-
Depreciation of Plant and Machinery	6,378	7,503
Bank charges	3,102	1,976
Software , IT and related costs	-	146
Sundry Expenses	1,035	338
Postage & Telephone	3,903	5,141
	<u>37,753</u>	<u>40,634</u>
<b>4 FUND RAISING EXPENSES</b>		
Food, Medicine & Provisions	74,132	46,203
Donations	8,142	-
	<u>82,274</u>	<u>46,203</u>



	2023 £	2022 £
<b>5 OTHER EXPENSES</b>		
Motor and Travel Costs	2,410	1,958
Other expenditure	-	1,000
Legal & Professional Fees	2,636	2,000
	5,046	4,958
<b>6 FINANCE EXPENSES</b>		
Bank Loan Interest Payable	49,832	27,674
	49,832	27,674

GURU NANAK GURDWARA - SOUTH BIRMINGHAM

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2023

	Freehold Properties	Alterations & Improvements	Furniture & Equipment	TOTAL
<b>7 FIXED ASSETS</b>				
<b>COST</b>				
Balance as at 1 April 2022	2,613,739	687,600	226,601	3,527,940
Additions	-	12,600	-	12,600
Disposals	-	-	-	-
Balance as at 31 March 2023	2,613,739	700,200	226,601	3,540,540
<b>DEPRECIATION</b>				
Balance as at 1 April 2022	-	-	184,083	184,083
Charged in year	-	-	6,378	6,378
Disposals	-	-	-	-
Balance as at 31 March 2023	-	-	190,461	190,461
<b>NET BOOK VALUE</b>				
At 31 March 2023	2,613,739	700,200	36,140	3,350,079
At 31 March 2022	2,613,739	687,600	42,518	3,343,857
<b>8 DEBTORS</b>			<b>2023</b>	<b>2022</b>
			£	£
Debtors			3,081	-
Restricted Funds			10,000	10,000
			13,081	10,000
<b>9 CASH AT BANK</b>				
Unrestricted Funds			135,188	126,206
<b>BANK ACCOUNT ANALYSIS</b>				
Barclays Account - 615			135,188	104,478
Barclays Account - Other			-	21,728
			135,188	126,206
<b>10 CREDITORS</b>				
Creditors			1,935	-
P.A.Y.E			66	-
Accruals			1,080	2,000
			3,082	2,000
<b>11 BANK LOANS - COMMERCIAL MORTGAGE</b>				
Barclays Loan Acc - 6040			1,144,411	1,178,249
			1,144,411	1,178,249

GURU NANAK GURDWARA - SOUTH BIRMINGHAM  
629-631 Stratford Road  
Sparkhill  
Birmingham  
B11 4AN

**APPROVAL OF ACCOUNTS FOR YEAR ENDED 30 APRIL 2023**

We, the trustees, approve the Accounts prepared by:

**SHABIR NAWAB & CO ACCOUNTANTS LTD**  
11 Portland Road  
Edgbaston  
Birmingham  
B16 9HN

showing the following results:

<b><u>2023</u></b>	
<b>DONATIONS</b>	<b>292,015</b>
<b>NET SURPLUS</b>	<b>50,120</b>
<b>NET ASSETS</b>	<b>2,347,774</b>

We further confirm that we have made available all relevant books, records and information for their preparation and give our authority for their submission to the Inland Revenue.

K. S. Sangha

Mr Karnail Sangha

27/07/2023

**DATED**