GURDWARA BABA SANG JI TRUST

England & Wales · Charity number 1117537

Details

Other names	BABA SANG JI GURDWARA, SMETHWICK
Status	Registered
Legal form	Other
Registered	2007-01-10
Register	View on the Charity Commission register

Contact

Address	Gurdwara Baba Sang Ji Empire Buildings 7-9 St. Pauls Road Smethwick West Midlands B66 1EE
Phone	07967668312
Email	gurdwarababasang@gmail.com

Activities

Objects: (1) TO ADVANCE THE SIKH RELIGION IN THE AREA OF BENEFIT IN ACCORDANCE WITH THE TEACHINGS AND TENETS OF SRI GURU GRANTH SAHIB JI; AND(2) TO ACQUIRE PROPERTY FOR ANY ESTATE OR INTEREST FOR USE AS A GURDWARA FOR THE CELEBRATION OF SIKH RELIGIOUS FESTIVALS, FOR THE CONDUCT AND REGISTRATION OF MARRIAGES AND FOR THE CONDUCT OF FUNERAL RITES IN ACCORDANCE WITH SIKH RELIGIOUS OBSERVANCES; AND(3) THE ADVANCEMENT OF EDUCATION IN THE SIKH RELIGION; AND(4) THE PROVISION IN THE INTERESTS OF SOCIAL WELFARE OF FACILITIES FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF PERSONS RESIDENT IN THE AREA OF BENEFIT.

Activities: Gurdwara Baba Sang is aiming to address the Spiritual, Moral and Social needs of the community. The charity's objectives are to advance the Sikh religion in the area in accordance with the teaching and tenets of Sri Guru Granth Sahib Ji including the celebration of Sikh religious festivals, conduct and the advancement of education in the Sikh religion for the benefit of the local Sikh Community.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE METROPOLITAN BOROUGH OF BIRMINGHAM
- Birmingham City
- Sandwell

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£771,675	£487,965	£2,293,250	1
2023-12-31	£578,264	£379,599	£2,009,540	0
2022-12-31	£363,527	£205,600	-	-
2021-12-31	£276,723	£116,218	-	-
2020-12-31	£160,848	£112,178	-	-

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Trustees

Name	Role	Appointed
Amandeep Singh Dhesi		2025-04-27
Amrik Singh Dhesi		2025-04-27
Gurnam Singh		2025-04-27
Jeet Singh		2025-04-27
Mohan Singh		2025-04-27
Nirmal Singh		2025-04-27
Onkar Singh		2025-04-27
Ramesh Pal Singh		2025-04-27
Seema Saini		2025-09-13
Sewa Singh		2025-04-27
Sucha Singh		2025-04-27

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GURDWARA BABA SANG JI TRUST

England & Wales - Charity number 1117537

Accounts

Charity number: 1117537

Gurdwara Baba Sang Ji Trust

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2024

Gurdwara Baba Sang Ji Trust
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* NB.
Only 14 pages.
Not 15.

Gurdwara Baba Sang Ji Trust
Report of the Trustees
For the year ended 31 December 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2024. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The charity's objectives are to advance the Sikh religion in the Smethwick and surrounding area in accordance with the teaching and tenets of Sri Guru Granth Sahib Ji including the celebration of Sikh religious festivals, conduct and registration of marriages and the advancement of education in the Sikh religion for the benefit of the local Sikh Community.

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

The aims of the charity is to provide a place for the provision of public rituals and ceremonies for the benefit of the local Sikh community so that they can practise their religion.

The objective for the year is to provide a place of worship including provision of wedding ceremonies for the local Sikh community. To ensure that the Gurdwara is run in accordance with the wishes of the congregation.

The Charity raises enough money to be able to finance the running costs of the Gurdwara and makes special appeals to the congregation to raise additional funds for any specific projects. Additional funds are being raised from the congregation to fund the completion of extension to Gurdwara (new build) to meet the increasing needs of the members.

The criteria to assess success is the smooth operation of the activities at the Gurdwara to the satisfaction of the congregation and local Sikh community.

The trustee have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Gurdwara carried out the following activities during the year:

The Gurdwara relies heavily on the use of volunteers from the community. One of the Sikh religion's basic practise is "Sewa", free service for the community and serving mankind.

Objectives and aims

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The Charity is fulfilling it's main objective of providing a place of worship, provision of wedding ceremonies and celebration of Sikh religious festivals for the local Sikh community satisfactorily.

FINANCIAL REVIEW

The Gurdwara is funded by donations and gifts from the congregation as well as income raised from carrying out ritual ceremonies.

The Charity is operating satisfactorily and has surplus funds to enable it to expand the services being offered from the Gurdwara.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustee considers 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 has been maintained throughout the year.

The principal sources of income is the donations from the local congregation and income raised from carrying out of ritual ceremonies.

The trustee has 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.

The charity is looking to improve on the services provided from the Gurdwara.

The trustees have commissioned drawing of plans to increase the size of the Gurdwara to create facilities for toilets, kitchen and two more halls in the existing building.

Since the last years lockdown The Gurdwara's turnover and profit has recovered but still below the pre-covid levels.

The construction has been slowed down due to impact of Covid-19 and the shortage of materials, however, The Trustees are confident that Gurdwara will progress toward completion of the project by the end of June 2023.

Reserves

The Gurdwara has sufficient assets to cover the short and long term liabilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a unincorporated charity registered with The Charity Commission of England and Wales on the 10th January 2007 with charity number 1117537.

The Charity is governed by The Scheme known as Gurdwara Baba Sang Ji Trust at 7-9 St Pauls Rd, Smethwick, Birmingham B66 1EE issued by The Charity Commissioners for England and Wales under the power given in the Charities Act 1993 dated 27th November 2006 as amended by scheme dated 22nd October 2015.

The title of the freehold premises is registered in the names of Ajit S Dhesi, Gian S Grewal, Jaswant S Bharj and Mohinder Singh the trustees of the Charity known as Gurdwara Baba Sang Ji Trust. These are the property holding trustees.

Under the basic principal of Sikhism the premises are open to all with the restriction that no alcohol or drugs are allowed on the premises.

Recruitment and appointment of trustees

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

The premises are run by the community for the benefit of the community under the control of the trustee. An election is conducted under the supervision of an independent body every two years to elect a management committee.

Decisions are made by the management committee after consultation with the congregation.

The trustees are encouraged to attend training courses to accustom themselves with the duties and responsivities of being appointed a trustee.

The Gurdwara works with the Council of Sikh Gurdwaras in Sandwell & Birmingham to organise festival of Nagar Kirtan twice yearly.

The Gurdwara does not have any related parties.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Gurdwara Baba Sang Ji Trust
Charity registration number	1117537
Principal address	7-9 St Paul's Rd Smethwick West Midlands B66 1EE

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Onkar Singh
(Appointed: 27 April 2025)
Mr Amandeep Singh Dhesi
(Appointed: 27 April 2025)
Mr Sewa Singh
(Appointed: 27 April 2025)
Mr Gurnam Singh
(Appointed: 27 April 2025)
Mr Amrik Singh Dhesi
(Appointed: 27 April 2025)
Mr Bhagal Singh
(Appointed: 27 April 2025)
Mr Jeet SIngh
(Appointed: 27 April 2025)
Mr Nirmal Singh
(Appointed: 27 April 2025)
Mr Ramesh Pal Singh
(Appointed: 27 April 2025)
Mr Sucha Singh
(Appointed: 27 April 2025)
Mr Mohan Singh
(Appointed: 27 April 2025)
Mr Apinderpal Singh
(Resigned: 27 April 2025)
Mr Baljinder Singh

	(Resigned: 27 April 2025)
	Mr Devinder Singh
	(Resigned: 27 April 2025)
	Mr Kirpal Singh Athwal
	(Resigned: 27 April 2025)
	Mr Raghver Singh
	(Resigned: 27 April 2025)
	Mr Satnam Singh
	(Resigned: 27 April 2025)
	Mr Teja Singh Sandhu
	(Resigned: 27 April 2025)
	Mrs Baljit Kaur
	(Resigned: 27 April 2025)
	Mrs Daljit Kaur Bains
	(Resigned: 27 April 2025)
Secretary	Mr Bhagal Singh
Independent examiner	Muhammad Aswani FCCA Mibsons Limited Chartered Certified Accountants 51 Coopers Road Handsworth Wood Birmingham B20 2JU

Approved by the Board of Trustees and signed on its behalf by

Gurnam Singh

Mr Gurnam Singh

29 August 2025

Gurdwara Baba Sang Ji Trust
Independent Examiners Report to the Trustees
For the year ended 31 December 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies

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 Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Muhammad Aswani FCCA
Mibsons Limited
Chartered Certified Accountants
51 Coopers Road Handsworth Wood
Birmingham
B20 2JU

29 August 2025

Gurdwara Baba Sang Ji Trust
Statement of Financial Activities
For the year ended 31 December 2024

	Notes	Unrestricted funds	2023
		£	£
Income and endowments from:			
Donations and legacies	2	771,675	578,264
Total		771,675	578,264
Expenditure on:			
Charitable activities	3/4		
Place of worship - Gurdwara		(487,965)	(379,599)
Total		(487,965)	(379,599)
Net income		283,710	198,665
Reconciliation of funds			
Total funds brought forward		2,009,540	1,810,875
Total funds carried forward		2,293,250	2,009,540

Gurdwara Baba Sang Ji Trust
Statement of Financial Position
As at 31 December 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	10	2,708,646	2,532,690
		2,708,646	2,532,690
Current assets			
Debtors		20	-
Cash at bank and in hand		155,833	96,827
		155,853	96,827
Creditors: amounts falling due within one year	11	(25,231)	(62,331)
Net current assets		130,622	34,496
Total assets less current liabilities		2,839,268	2,567,186
Creditors: amounts falling due after more than one year	12	(546,018)	(557,646)
Net assets		2,293,250	2,009,540
The funds of the charity			
Unrestricted income funds	13	2,293,250	2,009,540
Total funds		2,293,250	2,009,540

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Gurnam Singh

Mr Gurnam Singh
Trustee

29 August 2025

Gurdwara Baba Sang Ji Trust
Notes to the Financial Statements
For the year ended 31 December 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Gurdwara Baba Sang Ji Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

At the time of approving the financial statements, the trustee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee continue to adopt the going concern basis of accounting in preparing the financial statements.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation

Resources expended

The charity has only a few relevant activity categories on which resources are expended and as such the costs between the different categories are easily allocated without the use of any method of apportionment.

Taxation

The income/gains have been applied for charitable purposes only and as a result Section 505 ICTA 1988 provides for the exemption of charity's income from direct taxation.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and buildings	See note below
Fixtures, fittings & equipment	15% straight line
Motor vehicles	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

No Depreciation.

No depreciation is provided in respect of freehold land and buildings. The company has a policy of regular maintenance and repair, so that the asset maintains its performance standards. The assets are not expected to suffer from economic or technological obsolescence and the estimated residual values are material. An impairment review is carried out annually on the tangible fixed assets other than nondepreciable land), at the end of each accounting period, where: - no depreciation is charged as it is deemed immaterial because of the length of the remaining useful economic life or where the estimated residual value is not markedly different from the carrying amount; or - the tangible fixed assets estimated useful economic life exceeds 50 years.

Capital commitments

At 31 December 2023 the charity had capital commitments as follows:

The Gurdwara is undergoing a major renovation and development project which has ongoing capital commitment, the liability of which is determined as the project progress.

2. Income from donations and legacies

	2024	2023
	£	£
Unrestricted funds		
Donations received	647,098	498,748
Gifts in kind	124,577	79,516
	771,675	578,264

3. Costs of charitable activities by fund type

	2024	2023
	£	£
Unrestricted funds		
Place of worship - Gurdwara		
Direct cost		
Staff costs - wages & salaries	15,107	-
Depreciation - owned assets	13,546	13,569
Donations	1,620	-
Groceries and other food	90,847	82,981
Buildings insurance	6,701	5,279
Heat and lighting	83,609	67,299
Motor expenses	3,300	2,533
Preachers costs	183,286	158,695
Printing, cleaning and advertising	22,366	2,202
Rates and water	4,527	8,531
Repairs and renewals	24,824	19,527
Sundry expenses	1,162	500
Telephone	619	482
Bank charges	35	22
Loan interest	28,212	12,657
Courier services	35	204
Travel expense	2,855	2,478
	482,651	**376,959**
Support costs		
Place of worship - Gurdwara		
Governance costs		
Accountancy fees	700	700
Other office costs	4,114	1,440
Independent examiners fee	500	500
	5,314	**2,640**
	487,965	**379,599**

4. Costs of charitable activities by activity type

	2024	2023
	£	£
Activities undertaken directly		
Place of worship - Gurdwara		
Staff costs - wages & salaries	15,107	-
Accountancy fees	700	700
Other office costs	17,660	15,009
Independent examiners fee	500	500
Donations	1,620	-
Groceries and other food	90,847	82,981
Buildings insurance	6,701	5,279
Heat and lighting	83,609	67,299
Motor expenses	3,300	2,533
Preachers costs	183,286	158,695
Printing, cleaning and advertising	22,366	2,202
Rates and water	4,527	8,531
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Telephone	619	482
Bank charges	35	22
Loan interest	28,212	12,657
Courier services	35	204
Travel expense	2,855	2,478
	487,965	**379,599**
	487,965	**379,599**

5. Analysis of support costs

	2024	2023
	£	£
Governance costs	5,314	2,640

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of owned fixed assets	13,546	13,569
Accountancy fees	700	700

7. Staff costs and emoluments

	2024	2023
Admin staff	1	0
	1	0

9. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activites are for unrestricted funds.

10. Tangible fixed assets

Cost or valuation	Land and Buildings	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£	£
At 01 January 2024	2,445,677	33,640	173,265	2,652,582
Additions	206,671	-	20,432	227,103
Disposals	(37,600)	-	-	(37,600)
At 31 December 2024	2,614,748	33,640	193,697	2,842,085
Depreciation				
At 01 January 2024	-	29,533	90,359	119,892
Charge for year	-	822	12,725	13,547
At 31 December 2024	-	30,355	103,084	133,439
Net book values				
At 31 December 2024	2,614,748	3,285	90,613	2,708,646
At 31 December 2023	2,445,677	4,107	82,906	2,532,690

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	23,531	61,131
Other creditors	500	-
Accruals and deferred income	1,200	1,200
	25,231	**62,331**

12. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Loans and overdrafts	456,018	467,646
Other creditors	90,000	90,000
	546,018	**557,646**

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	456,018	467,646
	456,018	**467,646**

13. Movement in funds

Unrestricted Funds

	Balance at 01/01/2024	Incoming resources	Outgoing resources	Balance at 31/12/2024
	£	£	£	£
General				
General	2,009,540	771,675	(487,965)	2,293,250
	2,009,540	**771,675**	**(487,965)**	**2,293,250**

Unrestricted Funds - Previous year

	Balance at 01/01/2023	Incoming resources	Outgoing resources	Balance at 31/12/2023
	£	£	£	£
General				
General	1,810,875	578,264	(379,599)	2,009,540
	1,810,875	**578,264**	**(379,599)**	**2,009,540**

14. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
General				
General	2,708,646	130,622	(546,018)	2,293,250
	2,708,646	**130,622**	**(546,018)**	**2,293,250**

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
General				
General	2,532,690	34,496	(557,646)	2,009,540
	2,532,690	**34,496**	**(557,646)**	**2,009,540**

GURDWARA BABA SANG JI TRUST

England & Wales - Charity number 1117537

Accounts

Charity number: 1117537

Gurdwara Baba Sang Ji Trust

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2023

Gurdwara Baba Sang Ji Trust
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Gurdwara Baba Sang Ji Trust
Report of the Trustees
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The charity's objectives are to advance the Sikh religion in the Smethwick and surrounding area in accordance with the teaching and tenets of Sri Guru Granth Sahib Ji including the celebration of Sikh religious festivals, conduct and registration of marriages and the advancement of education in the Sikh religion for the benefit of the local Sikh Community.

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ACHIEVEMENTS AND PERFORMANCE

The Charity is fulfilling it's main objective of providing a place of worship, provision of wedding ceremonies and celebration of Sikh religious festivals for the local Sikh community satisfactorily.

FINANCIAL REVIEW

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The Gurdwara does not have any related parties.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Gurdwara Baba Sang Ji Trust
Charity registration number	1117537
Principal address	7-9 St Paul's Rd
	Smethwick
	West Midlands
	B66 1EE

Trustees

The trustees and officers serving during the year and since the year end were as follows:

	Mr Apinderpal Singh
	Mr Baljinder Singh
	Mr Devinder Singh
	Mr Kirpal Singh Athwal
	Mr Raghver Singh
	Mr Satnam Singh
	Mr Teja Singh Sandhu
	Mrs Baljit Kaur
	Mrs Daljit Kaur Bains
Secretary	Mr Harvinder Sehejpal
Independent examiner	Muhammad Aswani FCCA
	Mibsons Limited
	Chartered Certified Accountants
	51 Coopers Road Handsworth Wood
	Birmingham
	B20 2JU

Approved by the Board of Trustees and signed on its behalf by

..... 03 October 2024

Mr Apinderpal Singh

Gurdwara Baba Sang Ji Trust
Independent Examiners Report to the Trustees
For the year ended 31 December 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

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 Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....

Muhammad Aswani FCCA
Mibsons Limited
Chartered Certified Accountants
51 Coopers Road Handsworth Wood
Birmingham
B20 2JU

03 October 2024

Gurdwara Baba Sang Ji Trust
Statement of Financial Activities
For the year ended 31 December 2023

	Notes	Unrestricted funds	2022
		£	£
Income and endowments from:			
Donations and legacies	2	578,264	363,527
Total		**578,264**	**363,527**
Expenditure on:			
Charitable activities	3/4		
Place of worship - Gurdwara		(379,599)	(205,600)
Total		**(379,599)**	**(205,600)**
Net income		**198,665**	**157,927**
Reconciliation of funds			
Total funds brought forward		1,810,875	1,652,948
Total funds carried forward		**2,009,540**	**1,810,875**

Gurdwara Baba Sang Ji Trust
Statement of Financial Position
As at 31 December 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	9	2,532,690	2,415,236
		2,532,690	**2,415,236**
Current assets			
Cash at bank and in hand		96,827	38,968
		96,827	**38,968**
Creditors: amounts falling due within one year	10	(62,331)	(72,331)
Net current assets		**34,496**	**(33,363)**
Total assets less current liabilities		**2,567,186**	**2,381,873**
Creditors: amounts falling due after more than one year	11	(557,646)	(570,998)
Net assets		**2,009,540**	**1,810,875**
The funds of the charity			
Unrestricted income funds	12	2,009,540	1,810,875
Total funds		**2,009,540**	**1,810,875**

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr Apinderpal Singh
Trustee

03 October 2024

MR. HARVINDER SINGH SEHESPAL
TRUSTEE & GENERAL SECRETARY.

Gurdwara Baba Sang Ji Trust
Notes to the Financial Statements
For the year ended 31 December 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Gurdwara Baba Sang Ji Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

At the time of approving the financial statements, the trustee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee continue to adopt the going concern basis of accounting in preparing the financial statements.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Resources expended

The charity has only a few relevant activity categories on which resources are expended and as such the costs between the different categories are easily allocated without the use of any method of apportionment.

Taxation

The income/gains have been applied for charitable purposes only and as a result Section 505 ICTA 1988 provides for the exemption of charity's income from direct taxation.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and buildings	See note below
Fixtures, fittings & equipment	15% straight line
Motor vehicles	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

No Depreciation.

No depreciation is provided in respect of freehold land and buildings. The company has a policy of regular maintenance and repair, so that the asset maintains its performance standards. The assets are not expected to suffer from economic or technological obsolescence and the estimated residual values are material. An impairment review is carried out annually on the tangible fixed assets other than nondepreciable land), at the end of each accounting period, where: - no depreciation is charged as it is deemed immaterial because of the length of the remaining useful economic life or where the estimated residual value is not markedly different from the carrying amount; or - the tangible fixed assets estimated useful economic life exceeds 50 years.

Capital commitments

At 31 December 2023 the charity had capital commitments as follows:

The Gurdwara is undergoing a major renovation and development project which has ongoing capital commitment, the liability of which is determined as the project progress.

2. Income from donations and legacies

	2023	2022
	£	£
Unrestricted funds		
Donations received	498,748	300,725
Gifts in kind	79,516	62,802
	578,264	**363,527**

3. Costs of charitable activities by fund type

	2023	2022
	£	£
Unrestricted funds		
Place of worship - Gurdwara		
Direct cost		
Depreciation - owned assets	13,569	9,230
Groceries and other food	82,981	42,236
Buildings insurance	5,279	-
Heat and lighting	67,299	36,786
Motor expenses	2,533	2,173
Preachers costs	158,695	77,996
Printing, cleaning and advertising	2,202	1,207
Rates and water	8,531	5,371
Repairs and renewals	19,527	9,777
Sundry expenses	500	905
Telephone	482	623
Bank charges	22	99
Loan interest	12,657	14,144
Courier services	204	1,273
Travel expense	2,478	1,500
	376,959	**203,320**
Support costs		
Place of worship - Gurdwara		
Governance costs		
Accountancy fees	700	700
Other office costs	1,440	1,080
Independent examiners fee	500	500
	2,640	**2,280**
	379,599	**205,600**

4. Costs of charitable activities by activity type

	2023	2022
	£	£
Activities undertaken directly		
Place of worship - Gurdwara		
Accountancy fees	700	700
Other office costs	15,009	10,310
Independent examiners fee	500	500
Groceries and other food	82,981	42,236
Buildings insurance	5,279	-
Heat and lighting	67,299	36,786
Motor expenses	2,533	2,173
Preachers costs	158,695	77,996
Printing, cleaning and advertising	2,202	1,207
Rates and water	8,531	5,371
Repairs and renewals	19,527	9,777
Sundry expenses	500	905
Telephone	482	623
Bank charges	22	99
Loan interest	12,657	14,144
Courier services	204	1,273
Travel expense	2,478	1,500
	379,599	**205,600**
	379,599	**205,600**

5. Analysis of support costs

	2023	2022
	£	£
Governance costs	2,640	2,280

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of owned fixed assets	13,569	9,230
Accountancy fees	700	700

8. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activites are for unrestricted funds.

9. Tangible fixed assets

Cost or valuation	Land and Buildings	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£	£
At 01 January 2023	2,338,324	33,640	149,595	2,521,559
Additions	107,353	-	23,670	131,023
At 31 December 2023	**2,445,677**	**33,640**	**173,265**	**2,652,582**
Depreciation				
At 01 January 2023	-	28,506	77,817	106,323
Charge for year	-	1,027	12,542	13,569
At 31 December 2023	-	**29,533**	**90,359**	**119,892**
Net book values				
At 31 December 2023	**2,445,677**	**4,107**	**82,906**	**2,532,690**
At 31 December 2022	**2,338,324**	**5,134**	**71,778**	**2,415,236**

10. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	61,131	71,131
Accruals and deferred income	1,200	1,200
	62,331	**72,331**

11. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Loans and overdrafts	467,646	490,998
Other creditors	90,000	80,000
	557,646	**570,998**

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	467,646	490,998
	467,646	**490,998**

12. Movement in funds

Unrestricted Funds

	Balance at 01/01/2023	Incoming resources	Outgoing resources	Balance at 31/12/2023
	£	£	£	£
General				
General	1,810,875	578,264	(379,599)	2,009,540
	1,810,875	**578,264**	**(379,599)**	**2,009,540**

Unrestricted Funds - Previous year

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/12/2022
	£	£	£	£
General				
General	1,652,948	363,527	(205,600)	1,810,875
	1,652,948	**363,527**	**(205,600)**	**1,810,875**

13. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
General				
General	2,532,690	34,496	(557,646)	2,009,540
	2,532,690	**34,496**	**(557,646)**	**2,009,540**

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
General				
General	2,415,236	(33,363)	(570,998)	1,810,875
	2,415,236	**(33,363)**	**(570,998)**	**1,810,875**

GURDWARA BABA SANG JI TRUST

England & Wales - Charity number 1117537

Accounts

Charity number: 1117537

Gurdwara Baba Sang Ji Trust

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2022

Gurdwara Baba Sang Ji Trust
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For the year ended 31 December 2022

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Gurdwara Baba Sang Ji Trust
Report of the Trustees
For the year ended 31 December 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2022. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The charity's objectives are to advance the Sikh religion in the Smethwick and surrounding area in accordance with the teaching and tenets of Sri Guru Granth Sahib Ji including the celebration of Sikh religious festivals, conduct and registration of marriages and the advancement of education in the Sikh religion for the benefit of the local Sikh Community.

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

The aims of the charity is to provide a place for the provision of public rituals and ceremonies for the benefit of the local Sikh community so that they can practise their religion.

The objective for the year is to provide a place of worship including provision of wedding ceremonies for the local Sikh community. To ensure that the Gurdwara is run in accordance with the wishes of the congregation.

The Charity raises enough money to be able to finance the running costs of the Gurdwara and makes special appeals to the congregation to raise additional funds for any specific projects. Additional funds are being raised from the congregation to fund the completion of extension to Gurdwara (new build) to meet the increasing needs of the members.

The criteria to assess success is the smooth operation of the activities at the Gurdwara to the satisfaction of the congregation and local Sikh community.

The trustee have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Gurdwara carried out the following activities during the year:

The Gurdwara relies heavily on the use of volunteers from the community. One of the Sikh religion's basic practise is "Sewa", free service for the community and serving mankind.

Objectives and aims

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The Charity is fulfilling it's main objective of providing a place of worship, provision of wedding ceremonies and celebration of Sikh religious festivals for the local Sikh community satisfactorily.

FINANCIAL REVIEW

The Gurdwara is funded by donations and gifts from the congregation as well as income raised from carrying out ritual ceremonies.

The Charity is operating satisfactorily and has surplus funds to enable it to expand the services being offered from the Gurdwara.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustee considers 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 has been maintained throughout the year.

The principal sources of income is the donations from the local congregation and income raised from carrying out of ritual ceremonies.

The trustee has 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.

The charity is looking to improve on the services provided from the Gurdwara.

The trustees have commissioned drawing of plans to increase the size of the Gurdwara to create facilities for toilets, kitchen and two more halls in the existing building.

Since the last years lockdown The Gurdwara's turnover and profit has recovered but still below the pre-covid levels.

The construction has been slowed down due to impact of Covid-19 and the shortage of materials, however, The Trustees are confident that Gurdwara will progress toward completion of the project by the end of June 2023.

Reserves

The Gurdwara has sufficient assets to cover the short and long term liabilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a unincorporated charity registered with The Charity Commission of England and Wales on the 10th January 2007 with charity number 1117537.

The Charity is governed by The Scheme known as Gurdwara Baba Sang Ji Trust at 7-9 St Pauls Rd, Smethwick, Birmingham B66 1EE issued by The Charity Commissioners for England and Wales under the power given in the Charities Act 1993 dated 27th November 2006 as amended by scheme dated 22nd October 2015.

The title of the freehold premises is registered in the names of Ajit S Dhesi, Gian S Grewal, Jaswant S Bharj and Mohinder Singh the trustees of the Charity known as Gurdwara Baba Sang Ji Trust. These are the property holding trustees.

Under the basic principal of Sikhism the premises are open to all with the restriction that no alcohol or drugs are allowed on the premises.

Recruitment and appointment of trustees

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

The premises are run by the community for the benefit of the community under the control of the trustee. An election is conducted under the supervision of an independent body every two years to elect a management committee.

Decisions are made by the management committee after consultation with the congregation.

The trustees are encouraged to attend training courses to accustom themselves with the duties and responsivities of being appointed a trustee.

The Gurdwara works with the Council of Sikh Gurdwaras in Sandwell & Birmingham to organise festival of Nagar Kirtan twice yearly.

The Gurdwara does not have any related parties.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Gurdwara Baba Sang Ji Trust
Charity registration number	1117537
Principal address	7-9 St Paul's Rd Smethwick West Midlands B66 1EE

Trustees

The trustees and officers serving during the year and since the year end were as follows:

	Mr Apinderpal Singh
	Mr Baljinder Singh
	Mr Devinder Singh
	Mr Harvinder Singh Sehejpal
	Mr Kirpal Singh Athwal
	Mr Makhan Singh Rai
	Mr Raghver Singh
	Mr Satnam Singh
	Mr Teja Singh Sandhu
	Mrs Baljit Kaur
	Mrs Daljit Kaur Bains
Secretary	Mr Harvinder Sehejpal
Independent examiner	M S Aswani FCCA Mibsons Limited Chartered Certified Accountants 180 Birmingham Road West Bromwich B70 6QG

Approved by the Board of Trustees and signed on its behalf by

.....

Mr Apinderpal Singh

15 June 2023

Mr HARVINDER SINGH SEHESPAL
GENERAL SECRETARY.
& TRUSTEE.

Gurdwara Baba Sang Ji Trust
Independent Examiners Report to the Trustees
For the year ended 31 December 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

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 Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

M S Aswani FCCA
Mibsons Limited
Chartered Certified Accountants
180 Birmingham Road
West Bromwich
B70 6QG

15 June 2023

Gurdwara Baba Sang Ji Trust
Statement of Financial Activities
For the year ended 31 December 2022

	Notes	Unrestricted funds	2021
		£	£
Income and endowments from:			
Donations and legacies	2	363,527	276,723
Total		**363,527**	**276,723**
Expenditure on:			
Charitable activities	3/4		
Place of worship - Gurdwara		(205,600)	(116,218)
Total		**(205,600)**	**(116,218)**
Net income		**157,927**	**160,505**
Reconciliation of funds			
Total funds brought forward		1,652,948	1,492,443
Total funds carried forward		**1,810,875**	**1,652,948**

Gurdwara Baba Sang Ji Trust
Statement of Financial Position
As at 31 December 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	9	2,415,236	1,821,239
		2,415,236	**1,821,239**
Current assets			
Cash at bank and in hand		38,968	370,300
		38,968	**370,300**
Creditors: amounts falling due within one year	10	(72,331)	(38,591)
Net current assets		**(33,363)**	**331,709**
Total assets less current liabilities		**2,381,873**	**2,152,948**
Creditors: amounts falling due after more than one year	11	(570,998)	(500,000)
Net assets		**1,810,875**	**1,652,948**
The funds of the charity			
Unrestricted income funds	12	1,810,875	1,652,948
Total funds		**1,810,875**	**1,652,948**

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....

Mr Apinderpal Singh
Trustee

15 June 2023

MR HARVINDER SINGH SEHESRAL
TRUSTEE & GENERAL SECRETARY.

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Gurdwara Baba Sang Ji Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

At the time of approving the financial statements, the trustee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee continue to adopt the going concern basis of accounting in preparing the financial statements.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Resources expended

The charity has only a few relevant activity categories on which resources are expended and as such the costs between the different categories are easily allocated without the use of any method of apportionment.

Taxation

The income/gains have been applied for charitable purposes only and as a result Section 505 ICTA 1988 provides for the exemption of charity's income from direct taxation.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and buildings	See not below
Fixtures, fittings & equipment	15% straight line
Motor vehicles	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

No Depreciation.

No depreciation is provided in respect of freehold land and buildings. The company has a policy of regular maintenance and repair, so that the asset maintains its performance standards. The assets are not expected to suffer from economic or technological obsolescence and the estimated residual values are material. An impairment review is carried out annually on the tangible fixed assets other than nondepreciable land), at the end of each accounting period, where: - no depreciation is charged as it is deemed immaterial because of the length of the remaining useful economic life or where the estimated residual value is not markedly different from the carrying amount; or - the tangible fixed assets estimated useful economic life exceeds 50 years.

Capital commitments

At 31 December 2021 the charity had capital commitments as follows:

The Gurdwara is undergoing a major renovation and development project which has ongoing capital commitment, the liability of which is determined as the project progress.

2. Income from donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Donations received	300,725	241,072
Gifts in kind	62,802	35,651
	363,527	**276,723**

3. Costs of charitable activities by fund type

	2022	2021
	£	£
Unrestricted funds		
Place of worship - Gurdwara		
Direct cost		
Depreciation - owned assets	9,230	7,632
Groceries and other food	42,236	18,483
Buildings insurance	-	2,736
Heat and lighting	36,786	13,114
Motor expenses	2,173	2,743
Preachers costs	77,996	51,414
Printing, cleaning and advertising	1,207	1,125
Rates and water	5,371	2,472
Repairs and renewals	9,777	9,692
Sundry expenses	905	1,150
Telephone	623	682
Bank charges	99	275
Loan interest	14,144	3,500
Courier services	1,273	-
Travel expense	1,500	-
	203,320	**115,018**
Support costs		
Place of worship - Gurdwara		
Governance costs		
Accountancy fees	700	700
Other office costs	1,080	-
Independent examiners fee	500	500
	2,280	**1,200**
	205,600	**116,218**

4. Costs of charitable activities by activity type

	2022	2021
	£	£
Activities undertaken directly		
Place of worship - Gurdwara		
Accountancy fees	700	700
Other office costs	10,310	7,632
Independent examiners fee	500	500
Groceries and other food	42,236	18,483
Buildings insurance	-	2,736
Heat and lighting	36,786	13,114
Motor expenses	2,173	2,743
Preachers costs	77,996	51,414
Printing, cleaning and advertising	1,207	1,125
Rates and water	5,371	2,472
Repairs and renewals	9,777	9,692
Sundry expenses	905	1,150
Telephone	623	682
Bank charges	99	275
Loan interest	14,144	3,500
Courier services	1,273	-
Travel expense	1,500	-
	205,600	**116,218**
	205,600	**116,218**

5. Analysis of support costs

	2022	2021
	£	£
Governance costs	2,280	1,200

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of owned fixed assets	9,230	7,632
Accountancy fees	700	700

8. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activites are for unrestricted funds.

9. Tangible fixed assets

Cost or valuation	Land and Buildings	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£	£
At 01 January 2022	1,776,525	33,640	108,168	1,918,333
Additions	561,799	-	41,427	603,226
At 31 December 2022	**2,338,324**	**33,640**	**149,595**	**2,521,559**
Depreciation				
At 01 January 2022	-	27,223	69,871	97,094
Charge for year	-	1,283	7,946	9,229
At 31 December 2022	**-**	**28,506**	**77,817**	**106,323**
Net book values				
At 31 December 2022	**2,338,324**	**5,134**	**71,778**	**2,415,236**
At 31 December 2021	**1,776,525**	**6,417**	**38,297**	**1,821,239**

10. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	71,131	37,391
Accruals and deferred income	1,200	1,200
	72,331	**38,591**

11. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Loans and overdrafts	490,998	500,000
Other creditors	80,000	-
	570,998	**500,000**

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	490,998	500,000
	490,998	**500,000**

12. Movement in funds

Unrestricted Funds

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/12/2022
	£	£	£	£
General				
General	1,652,948	363,527	(205,600)	1,810,875
	1,652,948	**363,527**	**(205,600)**	**1,810,875**

Unrestricted Funds - Previous year

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Balance at 31/12/2021
	£	£	£	£
General				
General	1,492,443	276,723	(116,218)	1,652,948
	1,492,443	**276,723**	**(116,218)**	**1,652,948**

13. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
General				
General	2,415,236	(33,363)	(570,998)	1,810,875
	2,415,236	**(33,363)**	**(570,998)**	**1,810,875**

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
General				
General	1,821,239	331,709	(500,000)	1,652,948
	1,821,239	**331,709**	**(500,000)**	**1,652,948**

Gurdwara Baba Sang Ji Trust
Detailed Statement of Financial Activities
For the year ended 31 December 2022

	2022	2021
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	300,725	241,072
Gifts in kind	62,802	35,651
	363,527	**276,723**
Total incoming resources	**363,527**	**276,723**
EXPENDITURE		
Charitable activities		
Depreciation - owned assets	(9,230)	(7,632)
Groceries and other food	(42,236)	(18,483)
Buildings insurance	-	(2,736)
Heat and lighting	(36,786)	(13,114)
Motor expenses	(2,173)	(2,743)
Preachers costs	(77,996)	(51,414)
Printing, cleaning and advertising	(1,207)	(1,125)
Rates and water	(5,371)	(2,472)
Repairs and renewals	(9,777)	(9,692)
Sundry expenses	(905)	(1,150)
Telephone	(623)	(682)
Bank charges	(99)	(275)
Loan interest	(14,144)	(3,500)
Courier services	(1,273)	-
Travel expense	(1,500)	-
	(203,320)	**(115,018)**
SUPPORT COSTS		
Governance costs		
Accountancy fees	(700)	(700)
Other office costs	(1,080)	-
Independent examiners fee	(500)	(500)
	(2,280)	**(1,200)**
Total resources expended	**(205,600)**	**(116,218)**
Net Income	**157,927**	**160,505**

This page does not form part of the statutory financial statements

GURDWARA BABA SANG JI TRUST

England & Wales - Charity number 1117537

Accounts

Charity number: 1117537

Gurdwara Baba Sang Ji Trust

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2021

Gurdwara Baba Sang Ji Trust
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Gurdwara Baba Sang Ji Trust
Report of the Trustees
For the year ended 31 December 2021

M S Aswani FCCAThe Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2021. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The charity's objectives are to advance the Sikh religion in the Smethwick and surrounding area in accordance with the teaching and tenets of Sri Guru Granth Sahib Ji including the celebration of Sikh religious festivals, conduct and registration of marriages and the advancement of education in the Sikh religion for the benefit of the local Sikh Community.

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

The aims of the charity is to provide a place for the provision of public rituals and ceremonies for the benefit of the local Sikh community so that they can practise their religion.

The objective for the year is to provide a place of worship including provision of wedding ceremonies for the local Sikh community. To ensure that the Gurdwara is run in accordance with the wishes of the congregation.

The Charity raises enough money to be able to finance the running costs of the Gurdwara and makes special appeals to the congregation to raise additional funds for any specific projects. Additional funds are being raised from the congregation to fund the completion of extension to Gurdwara (new build) to meet the increasing needs of the members.

The criteria to assess success is the smooth operation of the activities at the Gurdwara to the satisfaction of the congregation and local Sikh community.

The trustee have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Gurdwara carried out the following activities during the year:

The Gurdwara relies heavily on the use of volunteers from the community. One of the Sikh religion's basic practise is "Sewa", free service for the community and serving mankind.

Objectives and aims

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The Charity is fulfilling it's main objective of providing a place of worship, provision of wedding ceremonies and celebration of Sikh religious festivals for the local Sikh community satisfactorily.

FINANCIAL REVIEW

The Gurdwara is funded by donations and gifts from the congregation as well as income raised from carrying out ritual ceremonies.

The Charity is operating satisfactorily and has surplus funds to enable it to expand the services being offered from the Gurdwara.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustee considers 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 has been maintained throughout the year.

The principal sources of income is the donations from the local congregation and income raised from carrying out of ritual ceremonies.

The trustee has 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.

The charity is looking to improve on the services provided from the Gurdwara.

The trustees have commissioned drawing of plans to increase the size of the Gurdwara to create facilities for toilets, kitchen and two more halls in the existing building.

Since the last years lockdown The Gurdwara's turnover and profit has recovered but still below the pre-covid levels.

The construction has been slowed down due to Covid-19 and the resultant Local and National lockdowns during some part of the year and the shortage of materials, however, The Trustees are confident that Gurdwara will progress toward completion of the project by the end of 2022.

Reserves

The Gurdwara has sufficient assets to cover the short and long term liabilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a unincorporated charity registered with The Charity Commission of England and Wales on the 10th January 2007 with charity number 1117537.

The Charity is governed by The Scheme known as Gurdwara Baba Sang Ji Trust at 7-9 St Pauls Rd, Smethwick, Birmingham B66 1EE issued by The Charity Commissioners for England and Wales under the power given in the Charities Act 1993 dated 27th November 2006 as amended by scheme dated 22nd October 2015.

The title of the freehold premises is registered in the names of Ajit S Dhesi, Gian S Grewal, Jaswant S Bharj and Mohinder Singh the trustees of the Charity known as Gurdwara Baba Sang Ji Trust. These are the property holding trustees.

Under the basic principal of Sikhism the premises are open to all with the restriction that no alcohol or drugs are allowed on the premises.

Recruitment and appointment of trustees

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

The premises are run by the community for the benefit of the community under the control of the trustee. An election is conducted under the supervision of an independent body every two years to elect a management committee.

Decisions are made by the management committee after consultation with the congregation.

The trustees are encouraged to attend training courses to accustom themselves with the duties and responsivities of being appointed a trustee.

The Gurdwara works with the Council of Sikh Gurdwaras in Sandwell & Birmingham to organise festival of Nagar Kirtan twice yearly.

The Gurdwara does not have any related parties.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Gurdwara Baba Sang Ji Trust
Charity registration number	1117537
Principal address	7-9 St Paul's Rd Smethwick West Midlands B66 1EE

Trustees

The trustees and officers serving during the year and since the year end were as follows:

	Mr Apinder Singh
	Mr Baljinder Singh
	Mr Devinder Singh
	Mr Harvinder Singh Sehejpal
	Mr Kirpal Singh Athwal
	Mr Makhan Singh Rai
	Mr Raghver Singh
	Mr Satnam Singh
	Mr Teja Singh Sandhu
	Mrs Baljit Kaur
	Mrs Daljit Kaur Bains
Secretary	Mr Harvinder Sehejpal
Independent examiner	M S Aswani FCCA Mibsons Limited Chartered Certified Accountants 180 Birmingham Road West Bromwich B70 6QG

Gurdwara Baba Sang Ji Trust
Report of the Trustees Continued
For the year ended 31 December 2021

Approved by the Board of Trustees and signed on its behalf by



..... 22 July 2022

Mr Apinderpal Singh

Gurdwara Baba Sang Ji Trust
Independent Examiners Report to the Trustees
For the year ended 31 December 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

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 Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

M S Aswani FCCA
Mibsons Limited
Chartered Certified Accountants
180 Birmingham Road
West Bromwich
B70 6QG

22 July 2022

Gurdwara Baba Sang Ji Trust
Statement of Financial Activities
For the year ended 31 December 2021

	Notes	Unrestricted funds	2020
		£	£
Income and endowments from:			
Donations and legacies	2	276,723	160,848
Total		**276,723**	**160,848**
Expenditure on:			
Charitable activities	3		
Place of worship - Gurdwara		(116,218)	(112,178)
Total		**(116,218)**	**(112,178)**
Net income		**160,505**	**48,670**
Reconciliation of funds			
Total funds brought forward		1,492,443	1,443,773
Total funds carried forward		**1,652,948**	**1,492,443**

Gurdwara Baba Sang Ji Trust
Statement of Financial Position
As at 31 December 2021

	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	9	1,821,239	1,346,696
		1,821,239	**1,346,696**
Current assets			
Debtors	10	-	498
Cash at bank and in hand		370,300	147,240
		370,300	**147,738**
Creditors: amounts falling due within one year	11	(38,591)	(1,991)
Net current assets		**331,709**	**145,747**
Total assets less current liabilities		**2,152,948**	**1,492,443**
Creditors: amounts falling due after more than one year	12	(500,000)	-
Net assets		**1,652,948**	**1,492,443**
The funds of the charity			
Unrestricted income funds	13	1,652,948	1,492,443
Total funds		**1,652,948**	**1,492,443**

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr Apinderpal Singh
Trustee

22 July 2022

Gurdwara Baba Sang Ji Trust
Notes to the Financial Statements
For the year ended 31 December 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Gurdwara Baba Sang Ji Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

At the time of approving the financial statements, the trustee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee continue to adopt the going concern basis of accounting in preparing the financial statements.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Resources expended

The charity has only a few relevant activity categories on which resources are expended and as such the costs between the different categories are easily allocated without the use of any method of apportionment.

Taxation

The income/gains have been applied for charitable purposes only and as a result Section 505 ICTA 1988 provides for the exemption of charity's income from direct taxation.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and buildings	See not below
Fixtures, fittings & equipment	15% straight line
Motor vehicles	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

No Depreciation.

No depreciation is provided in respect of freehold land and buildings. The company has a policy of regular maintenance and repair, so that the asset maintains its performance standards. The assets are not expected to suffer from economic or technological obsolescence and the estimated residual values are material. An impairment review is carried out annually on the tangible fixed assets other than nondepreciable land), at the end of each accounting period, where: - no depreciation is charged as it is deemed immaterial because of the length of the remaining useful economic life or where the estimated residual value is not markedly different from the carrying amount; or - the tangible fixed assets estimated useful economic life exceeds 50 years.

Capital commitments

At 31 December 2021 the charity had capital commitments as follows:

The Gurdwara is undergoing a major renovation and development project which has ongoing capital commitment, the liability of which is determined as the project progress.

2. Income from donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Donations received	241,072	160,848
Gifts in kind	35,651	-
	276,723	**160,848**

The Charity has not received any legacies during the year.

Donated goods and services

The Charity receives gifts in kind mainly in the form of food as part of the congregational offerings. These gifts in kind are used as part of the free langar (food) and as part of the items required in the day to day running of the Gurdwara. The amount involved is not material in relation to the total incoming resources. The gifts in kind of food offering has not been included in the accounts.

3. Costs of charitable activities by activity type

	2021	2020
	£	£
Activities undertaken directly		
Place of worship - Gurdwara		
Accountancy fees	700	900
Depreciation - owned assets	7,632	7,257
Independent examiners fee	500	500
Donations	-	4,100
Groceries and other food	18,483	16,357
Buildings insurance	2,736	1,104
Lesson costs	-	1,118
Heat and lighting	13,114	14,533
Motor expenses	2,743	2,420
Nagar kirtan costs	-	1,771
Preachers costs	51,414	42,525
Printing, cleaning and advertising	1,125	7,516
Rates and water	2,472	4,909
Repairs and renewals	9,692	6,239
Sundry expenses	1,150	334
Telephone	682	595
Bank charges	275	-
Loan interest	3,500	-
	116,218	**112,178**
	116,218	**112,178**

The charity provides a place of worship and the celebration of Sikh religious festivals, conduct and registration of marriages and the advancement of education in the Sikh religion for the benefit of the local Sikh Community.

4. Analysis of support costs

	2021	2020
	£	£
Governance costs	1,200	1,400

5. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	7,632	7,257
Accountancy fees	700	900

6. Staff costs and emoluments

There were no employees during the year.

The preachers and teachers are engaged on self employment basis.

7. Trustee remuneration and related party transactions

None of the trustee (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activites are for unrestricted funds.

9. Tangible fixed assets

Cost or valuation	Land and Buildings	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£	£
At 01 January 2021	1,296,850	33,640	105,668	1,436,158
Additions	479,675	-	2,500	482,175
At 31 December 2021	**1,776,525**	**33,640**	**108,168**	**1,918,333**
Depreciation				
At 01 January 2021	-	24,143	65,319	89,462
Charge for year	-	3,080	4,552	7,632
At 31 December 2021	**-**	**27,223**	**69,871**	**97,094**
Net book values				
At 31 December 2021	**1,776,525**	**6,417**	**38,297**	**1,821,239**
At 31 December 2020	**1,296,850**	**9,497**	**40,349**	**1,346,696**

10. Debtors

	2021	2020
	£	£
Amounts due within one year:		
Prepayments and accrued income	-	498
	-	**498**

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	37,391	591
Accruals and deferred income	1,200	1,400
	38,591	**1,991**

12. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Loans and overdrafts	500,000	-
	500,000	**-**

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	500,000	-
	500,000	**-**

13. Movement in funds

Unrestricted Funds

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Balance at 31/12/2021
	£	£	£	£
General				
General	1,492,443	276,723	(116,218)	1,652,948
	1,492,443	**276,723**	**(116,218)**	**1,652,948**

Unrestricted Funds - Previous year

	Balance at 01/01/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2020 £
General				
General	1,443,773	160,848	(112,178)	1,492,443
	1,443,773	**160,848**	**(112,178)**	**1,492,443**

14. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
Unrestricted funds				
General				
General	1,821,239	331,709	(500,000)	1,652,948
	1,821,239	**331,709**	**(500,000)**	**1,652,948**

Previous year

	Tangible fixed assets £	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
Unrestricted funds				
General				
General	1,346,696	145,747	-	1,492,443
	1,346,696	**145,747**	**-**	**1,492,443**

GURDWARA BABA SANG JI TRUST

England & Wales - Charity number 1117537

Accounts

Charity Registration No. 1117537

GURDWARA BABA SANG JI TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

patara | CHARTERED ACCOUNTANTS



GURDWARA BABA SANG JI TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustee	Mr Raghver Singh Mr Makhan Singh Rai Mr Kirpal Singh Athwal Mr Baljinder Singh Mr Devinder Singh Mr Satnam Singh Mrs Baljit Kaur Mr Apinder Singh Mr Harvinder Singh Sehejpal Mr Teja Singh Sandhu Mrs Daljit Kaur Bains
Secretary	Mr Harvinder Sehejpal
Charity number	1117537
Principal address	7-9 St Paul's Rd Smethwick West Midlands B66 1EE
Independent examiner	Talwinder Patara ICAEW - Chartered Accountant Patara Chartered Accountants 352 Bearwood Road Birmingham B66 4ET

GURDWARA BABA SANG JI TRUST

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GURDWARA BABA SANG JI TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustee present their report and financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's The Scheme issued by The Charity Commissioners for England and Wales dated 27th November 2006 as amended by scheme dated 22nd October 2015, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in January 2019.

Objectives and activities

The charity's objectives are to advance the Sikh religion in the Smethwick and surrounding area in accordance with the teaching and tenets of Sri Guru Granth Sahib Ji including the celebration of Sikh religious festivals, conduct and registration of marriages and the advancement of education in the Sikh religion for the benefit of the local Sikh Community.

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

The aims of the charity is to provide a place for the provision of public rituals and ceremonies for the benefit of the local Sikh community so that they can practise their religion.

The objective for the year is to provide a place of worship including provision of wedding ceremonies for the local Sikh community. To ensure that the Gurdwara is run in accordance with the wishes of the congregation.

The Charity raises enough money to be able to finance the running costs of the Gurdwara and makes special appeals to the congregation to raise additional funds for any specific projects. Additional funds are being raised from the congregation to fund the completion of extension to Gurdwara (new build) to meet the increasing needs of the members.

The criteria to assess success is the smooth operation of the activities at the Gurdwara to the satisfaction of the congregation and local Sikh community.

The trustee have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Gurdwara carried out the following activities during the year:

The Gurdwara relies heavily on the use of volunteers from the community. One of the Sikh religion's basic practise is "Sewa", free service for the community and serving mankind.

Achievements and performance

The Charity is fulfilling it's main objective of providing a place of worship, provision of wedding ceremonies and celebration of Sikh religious festivals for the local Sikh community satisfactorily.

Financial review

The Gurdwara is funded by donations and gifts from the congregation as well as income raised from carrying out ritual ceremonies.

The Charity is operating satisfactorily and has surplus funds to enable it to expand the services being offered from the Gurdwara.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustee considers 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 has been maintained throughout the year.

The principal sources of income is the donations from the local congregation and income raised from carrying out of ritual ceremonies.

The Donations and gifts has dropped significantly due to CoVid19 in the short term. The Trustees are confident that once the Local and National lockdowns has been relaxed the donations and gifts will return to their previous level.

The trustee has 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.

COVID-19 & BREXIT.

This has made an unprecedented global economic impact with lockdowns and business closures - the long term impacts are unclear.

The impact of COVID-19 on the financial statements is generally considered a non-adjusting event. The Gurdwara has had to close it's premises in line with Government policy of dealing with CoVid 19 virus. The Gurdwara has resorted to Government Support in the form of grants, furlough scheme and Government backed loans.

The Gurdwara's turnover and profit has suffered as a result of lockdowns measures enforced by the Government.

Although it is not yet possible to predict the overall potential impacts of the COVID-19 outlook on the overall UK economy and the uncertainty it causes, the Trustees are confident that the discovery of the vaccine will reduce any major impact of COVID-19 on the Gurdwara.

The principal risks and uncertainties facing the Gurdwara is Brexit and the COVID-19. Brexit does not have direct impact on the Gurdwara other than that in line with the general effect on the British economy and the uncertainty it causes to the business community in general. With regards COVID-19 the future is still uncertain but the Gurdwara is managing the risk in a satisfactory manner.

The charity is looking to improve on the services provided from the Gurdwara.

The Gurdwara is undergoing renovation and development to increase the size of the Gurdwara to create facilities for toilets, kitchen and two more halls in the existing building.

The construction has been slowed down due to CoVid19 and the resultant Local and National lockdowns.

The processing of the bank loan has been delayed due to CoVid19. The Trustees are confident that with the development of vaccines and the relaxation of local and National lockdowns the Gurdwara will progress toward completion of the project in the near future.

Structure, governance and management
The charity is a unincorporated charity registered with The Charity Commission of England and Wales on the 10th January 2007 with charity number 1117537.

The Charity is governed by The Scheme known as Gurdwara Baba Sang Ji Trust at 7-9 St Pauls Rd, Smethwick, Birmingham B66 1EE issued by The Charity Commissioners for England and Wales under the power given in the Charities Act 1993 dated 27th November 2006 as amended by scheme dated 22nd October 2015.

The title of the freehold premises is registered in the names of Ajit S Dhesi, Gian S Grewal, Jaswant S Bharj and Mohinder Singh the trustees of the Charity known as Gurdwara Baba Sang Ji Trust. These are the property holding trustees.

Under the basic principal of Sikhism the premises are open to all with the restriction that no alcohol or drugs are allowed on the premises.

The trustee who served during the year and up to the date of signature of the financial statements were:
Mr Raghver Singh
Mr Makhan Singh Rai
Mr Kirpal Singh Athwal
Mr Baljinder Singh
Mr Devinder Singh
Mr Satnam Singh
Mrs Baljit Kaur
Mr Apinder Singh
Mr Harvinder Singh Sehejpal
Mr Teja Singh Sandhu
Mrs Daljit Kaur Bains

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

The premises are run by the community for the benefit of the community under the control of the trustee. An election is conducted under the supervision of an independent body every two years to elect a management committee.

Decisions are made by the management committee after consultation with the congregation.

The trustees are encouraged to attend training courses to accustom themselves with the duties and responsivities of being appointed a trustee.

The Gurdwara works with the Council of Sikh Gurdwaras in Sandwell & Birmingham to organise festival of Nagar Kirtan twice yearly.

The Gurdwara does not have any related parties.

Asset cover for funds
The Gurdwara has sufficient assets to cover the short and long term liabilities.

The trustees' report was approved by the Board of Trustee.

Mr Harvinder Sehejpal
Trustee
Dated: 9 April 2021

GURDWARA BABA SANG JI TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEE OF GURDWARA BABA SANG JI TRUST

I report to the trustee on my examination of the financial statements of Gurdwara Baba Sang Ji Trust (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustee of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Talwinder Patara

ICAEW - Chartered Accountant
Patara Chartered Accountants
352 Bearwood Rd
Bearwood
Birmingham
B66 4ET

Dated: 9 April 2021

GURDWARA BABA SANG JI TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	**Unrestricted funds 2020** £	Unrestricted funds 2019 £
Income from:			
Donations and Gifts.	**3**	160,848	459,499
Expenditure on:			
Charitable activities			
Place of worship - Gurdwara	**4**	110,778	172,140
Total charitable expenditure		110,778	172,140
Governance costs	**8**	1,400	1,375
Total resources expended		112,178	173,515
Net income for the year/ Net movement in funds		48,670	285,984
Fund balances at 1 January 2020		1,443,773	1,157,789
Fund balances at 31 December 2020		1,492,443	1,443,773

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GURDWARA BABA SANG JI TRUST

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	**10**		1,346,696		1,033,653
Current assets					
Debtors	**11**	498		1,638	
Cash at bank and in hand		147,240		409,857	
		147,738		411,495	
Creditors: amounts falling due within one year	**12**	(1,991)		(1,375)	
Net current assets			145,747		410,120
Total assets less current liabilities			1,492,443		1,443,773
Income funds					
Unrestricted funds - general			1,492,443		1,443,773
			1,492,443		1,443,773

The financial statements were approved by the Trustee on 9 April 2021

Mr Harvinder Singh Sehejpal
Trustee

1 Accounting policies

Charity information

Gurdwara Baba Sang Ji Trust is controlled by its governing document The Scheme issued by The Charity Commissioners for England and Wales dated 22nd October 2015. The Gurdwara is registered as an unincorporated Charity.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustee in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

The charity has only a few relevant activity categories on which resources are expended and as such the costs between the different categories are easily allocated without the use of any method of apportionment.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	See not below
Fixtures, fittings & equipment	15% straight line
Motor vehicles	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

No Depreciation.

No depreciation is provided in respect of freehold land and buildings. The company has a policy of regular maintenance and repair, so that the asset maintains its performance standards. The assets are not expected to suffer from economic or technological obsolescence and the estimated residual values are material. An impairment review is carried out annually on the tangible fixed assets other than non-depreciable land), at the end of each accounting period, where: - no depreciation is charged as it is deemed immaterial because of the length of the remaining useful economic life or where the estimated residual value is not markedly different from the carrying amount; or - the tangible fixed assets estimated useful economic life exceeds 50 years.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and Gifts.

	2020	2019
	£	£
Donations	65,041	149,660
Small donations	95,807	309,839

The Charity has not received any legacies during the year. Donations include gift aid from HM Revenue & Customs.

Donated goods and services

The Charity receives gifts in kind mainly in the form of food as part of the congregational offerings. These gifts in kind are used as part of the free langar (food) and as part of the items required in the day to day running of the Gurdwara. The amount involved is not material in relation to the total incoming resources. The gifts in kind of food offering has not been included in the accounts.

4	Charitable activities	
	Place of worship - Gurdwara 2020	**Place of worship - Gurdwara 2019**
	£	**£**
Depreciation and impairment	7,257	7,793
Rates and water	4,909	6,323
Buildings insurance	1,104	2,186
Heat and lighting	14,533	21,668
Groceries and other food	16,357	32,034
Lesson costs	1,118	3,207
Preachers costs	42,525	53,818
Repairs and renewals	6,239	12,823
Telephone	595	377
Motor expenses	2,420	2,484
Nagar kirtan costs	1,771	9,740
Donations	4,100	8,993
Coach hire	-	1,300
Sundry expenses	334	1,495
Saropas and other fabrics	-	1,114
Printing, cleaning and advertising	7,516	6,785
	110,778	172,140
	110,778	172,140

5 Description of charitable activities

Place of worship - Gurdwara

The charity provides a place of worship and the celebration of Sikh religious festivals, conduct and registration of marriages and the advancement of education in the Sikh religion for the benefit of the local Sikh Community.

6 Trustee

None of the trustee (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

There were no employees during the year.

The preachers and teachers are engaged on self employment basis.

8 Governance costs

	2020	2019
	£	£
Accountancy fees	900	875
Independent examiners fee	500	500
	1,400	1,375

9 Taxation

The income/gains have been applied for charitable purposes only and as a result Section 505 ICTA 1988 provides for the exemption of charity's income from direct taxation.

10 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2020	976,550	105,668	33,640	1,115,858
Additions	320,300	-	-	320,300
At 31 December 2020	1,296,850	105,668	33,640	1,436,158
Depreciation and impairment				
At 1 January 2020	-	61,142	21,063	82,205
Depreciation charged in the year	-	4,177	3,080	7,257
At 31 December 2020	-	65,319	24,143	89,462
Carrying amount				
At 31 December 2020	1,296,850	40,349	9,497	1,346,696
At 31 December 2019	976,550	44,526	12,577	1,033,653

11 Debtors

	2020	2019
Amounts falling due within one year:	£	£
Prepayments and accrued income	498	1,638

12 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	591	-
Accruals and deferred income	1,400	1,375
	1,991	1,375

13 Capital commitments

At 31 December 2020 the charity had capital commitments as follows:

The Gurdwara is undergoing a major renovation and development project which has ongoing capital commitment, the liability of which is determined as the project progress.