

GURDWARA GRAYS (SIKH TEMPLE)

England & Wales · Charity number 1123363

Details

Other names	THE SIKH TEMPLE (GRAYS GURDWARA), GRAYS GURDWARA
Status	Registered
Legal form	Other
Registered	2008-03-28
Register	View on the Charity Commission register

Contact

Address	66 Maidstone Road Grays Essex RM17 6NF
Phone	01375376086
Email	sikhtemplegrays@gmail.com

Activities

Objects: 3. THE OBJECTS THE CHARITY'S OBJECTS (THE OBJECTS) ARE 1. THE ADVANCEMENT AND PRACTICE OF THE SIKH RELIGION;2. ADVANCEMENT OF EDUCATION IN THE SUBJECT OF SIKHISM AND THE PUNJABI LANGUAGE; AND 3. PROVISION AND MAINTENANCE OF A HALL FOR RECREATION OR OTHER LEISURE ACTIVITIES IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS OF THE AREA OF BENEFIT. FOR ALL THE ABOVE THE AREA OF BENEFIT IS THE PUBLIC IN THE BOROUGH OF THURROCK AND SURROUNDING AREAS.

Activities: 1. Advancement and practice of the Sikh Religion2. Advancement of education in the subject of Sikhism and Punjabi language3. Provision and maintenance of a hall for recreation or other leisure activities in the interest of social welfare with the object of improving life conditions for the inhabitants of Borough of Thurrock and surrounding area in Essex.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE BOROUGH OF THURROCK AND SURROUNDING AREAS. IN PRACTICE: LONDON BOROUGHS AND ESSEX BOROUGHS NEIGHBOURING THURROCK.
- Thurrock

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£212,306	£113,037	-	-
2024-03-31	£188,189	£100,297	-	-
2023-03-31	£150,952	£84,929	-	-
2022-03-31	£150,116	£66,552	-	-
2021-03-31	£92,978	£44,560	-	-

Trustees

Name	Role	Appointed
Jasvinder Jassel	Chair	2022-08-28
Baljinder Kaur		2022-04-24
Balvinder Singh Rayat		2022-04-24
Dalbir Duhra		2022-04-24
Gian Singh Nahal		2022-04-24
Gurbakhsh Kaur Sangha		2022-04-24
Gurdip Singh Dhillon		2022-04-24
Gurvinder Singh Atkar		2022-08-28
Harjinder Singh Dhillon		2022-04-24
Harvinder Kaur Kalar		2022-04-24
Jasvinder Singh Dhillon		2022-08-28
Jaswinder Singh Johal		2022-04-24
Kanwaljit Singh Bal		2022-04-24
Kewal Singh Dhillon		2022-08-28
Mohan Singh Virk		2022-04-24
Raghuvendra Singh		2022-04-24
Ranjit Singh Viridi		2022-04-24

GURDWARA GRAYS (SIKH TEMPLE)

England & Wales - Charity number 1123363

Accounts

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2025
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Registered Charity Number: 1123363

Gurdwara Grays (Sikh Temple)

Report and Financial Statements For The Year Ended 31 March 2025

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2025
CHARITY INFORMATION**

Trustees

<u>Name</u>	<u>Role</u>	<u>Date of appointment</u>	
Jasvinder Jassel	Chair	28-Aug-22	Active
Jasvinder Singh Dhillon	Trustee	28-Aug-22	Active
Kewal Singh Dhillon	Trustee	28-Aug-22	Active
Gurvinder Singh Atkar	Trustee	28-Aug-22	Active
Kanwaljit Singh Bal	Trustee	24-Apr-22	Active
Mohan Singh Virk	Trustee	24-Apr-22	Active
Ranjit Singh Viridi	Trustee	24-Apr-22	Active
Gurdip Singh Dhillon	Trustee	24-Apr-22	Active
Jasvinder Singh Johal	Trustee	24-Apr-22	Resigned
Raghuvendra Singh	Trustee	24-Apr-22	Deceased
Gian Singh Nahal	Trustee	24-Apr-22	Active
Gurbakhsh Kaur Sangha	Trustee	24-Apr-22	Active
Dalbir Duhra	Trustee	24-Apr-22	Active
Baljinder Kaur	Trustee	24-Apr-22	Resigned
Harvinder Kaur Kalar	Trustee	24-Apr-22	Active
Harjinder Singh Dhillon	Trustee	24-Apr-22	Active
Balvinder Singh Rayat	Trustee	24-Apr-22	Resigned

Registered charity number

1123363

Company Secretary

Raghuvendra Singh

Principal and registered

office 66 Maidstone Road

Grays

Essex

RM17 6NF

Accountants

Certax Accounting Fitzrovia,

85 Tottenham Court Rd, London W1T 4TQ

Bankers

Natwest

17 High Street ,

Grays,

Essex RM17

6NP

GURDWARA GRAYS (SIKH TEMPLE) FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES' REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Changes to Trustees and Management Committee

It is with deep sadness that the Trustees record the passing of our esteemed Secretary, Mr. Raghuvendra Singh, during the past year. Mr. Singh's unwavering commitment, professionalism, and dedication to the Gurdwara Grays (Sikh Temple) community were exemplary, and his contributions will be remembered with great respect and gratitude.

During the year, Mr. Jaswinder Singh Johal, Bibi Baljinder Kaur, and Mr. Balvinder Singh Rayat tendered their resignations from the Management Committee, citing personal reasons. We extend our heartfelt thanks to them for their valued service and support to the charity.

The Management Committee is currently reviewing its options and is committed to bringing in new individuals to strengthen the team and ensure the continued effective governance and delivery of our charitable objectives.

Governance and Elections

Under the charity's constitution, trustee elections are normally held every two years. Due to ongoing internal restructuring, elections have been delayed but will take place once the new structure is finalised and supported by both the congregation and the committee.

The Holding Trustees' term, due for renewal in April 2025, has also been temporarily extended for the same reason. The committee remains committed to restoring the election process at the earliest appropriate time.

TRUSTEES INDUCTION AND TRAINING

Our charity's Trustees have dedicated years to serving the Sikh community and possess a deep understanding of our organization's mission and values. Welcoming new Trustees, we encourage them to familiarize themselves with our charity and its operations to facilitate active engagement and the sharing of expertise. We provide comprehensive training and support to all Trustees, ensuring they have access to the information and resources necessary to fulfill their responsibilities effectively..

VOLUNTEERS

We express our deepest gratitude to the numerous volunteers who generously dedicate their time and energy to advancing our mission. These altruistic individuals play integral roles in every facet of our service delivery and Gurdwara operations, from meal preparation to religious ceremonies. While their contributions defy monetary quantification, we acknowledge their indispensable role in the functionality of our charity. We are committed to maximizing the value derived from our volunteers' efforts and wholeheartedly appreciate their unwavering dedication and support.

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT (CONTINUED)

RISK MANAGEMENT

Our Trustees consistently assess the potential risks confronting the charity. They are confident in the efficacy of our risk monitoring and control systems, which effectively mitigate any potential adverse impacts on the charity. We maintain robust internal financial controls, with a readiness to engage professional guidance when necessary to establish systems and procedures for risk management. This approach provides reasonable assurance against fraud and errors, ensuring the safeguarding of the charity's interests.

OBJECTIVES AND ACTIVITIES

Central to our organization is our dedication to advancing Sikhism and upholding the values of our community. To realize this objective, we commemorate all Gurburabs, observe weekly and monthly religious occasions, and conduct engagement and wedding ceremonies. We take great pride in offering religious services to the Sikh community and consider it a privilege to participate in their significant life events. Additionally, we extend our services to funerals, providing solace and assistance to grieving families during their times of sorrow. We firmly believe that through these activities, we fulfill our mission to serve the Sikh community and propagate the teachings of Sikhism.

PUBLIC BENEFIT

Our foremost priority is to deliver a public benefit through our initiatives. The guidance provided by the Charity Commission has been integral to shaping our objectives and future strategies, ensuring alignment with best practices. Notable successes include the weekly Diwans organized by the Istri Sabha and the highly regarded Sukhmani Sahib programs. Our Panjabi School plays a pivotal role in promoting culture and language, while educational tours cater to local students, fostering cross-cultural understanding. Additionally, our community hall serves as a venue for various organizations, further underscoring our commitment to public welfare.

ACHIEVEMENTS AND PERFORMANCE

This year, we achieved all set objectives, serving the Sikh community and promoting Sikhism's teachings. Our Gurdwara provided regular worship services for Sikhs and non-Sikhs, observed Sikh festivals, and conducted important rites. These efforts contribute to both our worshipers' well-being and the broader community.

We extend heartfelt thanks to our dedicated volunteers and generous donors whose unwavering support drives our continued success in serving our community.

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT (CONTINUED)

FINANCIAL REVIEW

The Trustees ensure that the annual return and financial statements are filed by the due date.

During the year 2024-25 the followings are reported:

Donation Income £212,306, which included Rental income £51,300.

Rev. Expenditure £113,037, this includes accrual of £1500.

This excess of revenue resulted in increase in reserve of £99,269.

NatWest Bank Current account, Lloyds Bank and Cash in hand totaled to £292,027, Debtors shown £12825, deposited in Natwest Bank on 08/04/2025.

Property at 62-Maidstone Road is rented out to NHS for £51,300 per annum.

RESERVES POLICY

Dependent on donations and offerings from the Sangat (public), the charity ensures adequate resources to sustain its activities and fulfill obligations, given the fluctuating nature of contributions. To achieve this, Trustees prioritize maintaining an appropriate level of liquid funds.

PLANS FOR FURTHER PERIODS

The charity anticipates no significant changes to its core activities and remains dedicated to improving its facilities to serve both the Sikh community and the broader local population. We are firmly committed to promoting the Sikh faith within the local community and continuing to extend support to those in need.

Year Ended 31 March 2025

GS Dhillon (President)

GS Nahal (Cashier)

Signed by the Trustees

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES' REPORT (CONTINUED)

Reference and administrative Details

England and Wales Charity Number:	1123363
Registered Office:	66 Maidstone Road Grays Essex RM17 6NF
Our advisors	Certax Accounting Fitzrovia
Accountants	85 Tottenham Court Rd London W1T 4TQ
Bankers	Natwest 17 High Street, Grays, Essex RM17 6NP

Independent Examiner's Report to the Trustees of GURDWARA GRAYS

I report on the accounts of **Gurdwara Grays** for the year ended **31 March 2025**, set out on pages [insert page numbers].

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 ("the Act")) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

Basis of the independent examiner's report My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Raza Laghari
Certax Accounting Fitzrovia Limited
85 Tottenham Court Road, London, W1T 4TQ

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2025**

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds	2025 Total	2024 Total
Income				
Donations				
Donations and grants	3	161,006	161,006	124,064
Other income	3	51,300	51,300	64,125
Total income		212,306	212,306	188,189
 Expenditure				
Expenditure on charitable activities	4	113,037	113,037	100,297
Total expenditure		113,037	113,037	100,297
 Net income before taxation		99,269	99,269	87,892
 Taxation (charge)/ credit	6	-	-	-
Net movement in funds		99,269	99,269	87,892
 Non Distributable Reserve brought forward at 01 April 2024		371,409	371,409	371,409
Total funds brought forward		397,321	397,321	298,052
Total funds carried forward at 31 March 2025		768,730	768,730	669,461

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2025**

BALANCE SHEET

	Notes	2025 Total	2024 Total
Fixed assets	7		
Tangible assets		465,378	465,378
		465,378	465,378
Current assets			
Debtors		12,825	-
Cash at bank and in hand		292,027	205,583
		770,230	670,961
Creditors: Amounts falling due within one year	8	-1,500	-1500
Net current assets		768,730	669,461
Reserves			
Non Distributable Reserve		371,409	371,409
Distributable Reserves		397,321	298,052
Total funds		768,730	669,461

The financial statements were approved by the board on
by:

and signed on their behalf

Trustee

Trustee

Charity registration number: 1123363

GURDWARA GRAYS (SIKH TEMPLE) FOR THE YEAR ENDED 31 MARCH 2025 NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Company information

The charity is registered in England and Wales with the Charity Commission. The registered office is 66 Maidstone Road, Grays Essex, RM17 6NF.

If upon winding up or dissolution of the charity there remain any assets, after satisfying all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having objectives similar to the Charity.

1.1. Accounting convention

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102) (effective 1 April 2015) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the UK (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Gurdwara Grays (Sikh Temple) meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

On the grounds that the charity comes under the definition of small charities the charitable company has taken advantage of certain exemptions conferred by section 1.11 of FRS102 as follows:

Exemption from disclosing the carrying amounts of each category of financial assets and financial liabilities at the reporting date as required by section 11.41 of FRS 102.

Exemption from presenting a charitable company statement of cash flows as a primary statement to the financial statements.

1.2. Going concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In addition, the Trustees have no intention to wind the company up in the foreseeable future. It is considered that there are currently no material uncertainties which impact on the charity being able to continue in its current form. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably. Income from grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. Where grant income has been received, but the charity has not matched the conditions to become entitled to the income, an income deferral is made.

GURDWARA GRAYS (SIKH TEMPLE)

FOR THE YEAR ENDED 31 MARCH 2025

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Donated goods and services

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the value of volunteer time is not recognised in the financial statements.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is recognised in expenditure in the period of receipt.

Income from goods donated for sale in the charity's shops is recognised at the point of sale. As a result of the high volume of low value donated goods received by the charity, the cost of recognising these items at fair value on receipt would outweigh the benefit of recognising them in the accounts.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the Bank.

Rents from letting of charity hall are included when they are receivable by the charity.

1.4. Fund accounting

Unrestricted funds are funds which 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for a particular purpose. Trustees have not classified any funds received as restricted till now.

1.5. Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been apportioned on a basis consistent with the use of the resources.

The cost of raising funds includes fundraising event costs, direct campaigns, general information and public relation costs and their associated support costs.

Expenditure on charitable activities relates to grants awarded and associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which expenditure was incurred.

1.6. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services provided to beneficiaries.

These costs have been allocated between the costs of raising funds and expenditure on charitable activities on the basis set out in note 4.

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2025**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1.7. Staff Cost

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period

1.8. Tangible fixed assets

Fixed assets are included on a historical cost basis. It is a policy of the trustees that individual items with a cost below £300 are not capitalised.

1.9. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowing in current liabilities.

1.10. Taxation

Gurdwara Grays (Sikh Temple) is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

2. Allocation of support costs

Support costs are allocated between the various activities of the charity based on an estimate by management of time spent by employees on each activity. Some employees have roles which support more than one activity. The allocation of these costs are considered to be critical to the accounts because they have the ability to materially alter the allocation of costs between expenditure on raising funds and expenditure on charitable activities.

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2025**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. Income

	Unrestricted Income £	Total 2025 £	Total 2024 £
Donations and non-performance grant			
Donations Received	161,006	161,006	124,064
Uk Govt Grants (Rent)	51,300	51,300	64,125
	212,306	212,306	188,189

4. Analysis of expenditures

Expenditure on charitable activities:	Direct Costs £	Allocated Costs £	Total 2025 £	Total 2024 £
Worship	59,422	-	59,422	52,725
Provision of Food	22,122	-	22,122	19,629
General overheads	4,410	27,083	31,493	27,943
	85,954	27,083	113,037	100,297
Total expenditure	85,954	27,083	113,037	100,297

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2025

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. Support Costs

Support costs in the current year have been allocated based on an estimate, by management, employment costs are based on time spent by employees contributing to each activity. Support costs have been allocated as follows.

	Employment costs £	Premises costs £	Administration costs £	Total 2025 £	Total 2024 £
Education, Skill development	-	-	-	-	
Food/Drink	9,939	6,809	10,335	27,083	24,031
	<u>9,939</u>	<u>6,809</u>	<u>10,335</u>	<u>27,083</u>	<u>24,031</u>

5. Information regarding trustees and employees

Staff costs comprise

	2025 £	2024 £
Wages and salaries	44,908	34,936
Social security costs		
Total employment costs	<u>44,908</u>	<u>34,936</u>

6. Taxation

The charitable activities of Gurdwara Grays (Sikh Temple) are exempt from taxation under Chapter 3 of part 11 of the Corporation Tax Act 2010.

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2025**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. Fixed Assets

	Land & Buildings £	Total £
Cost		
01-Apr-24	465,378	465,378
Additions	-	-
31-Mar-25	465,378	465,378
Net book values		
31-Mar-25	465,378	465,378
31-Mar-24	465,378	465,378

Note on Debtors:

A debtor amount of £12,825 shown in the Balance Sheet was deposited in the NatWest Bank account on 08 April 2025 and is no longer outstanding.

8. Creditors – Amounts falling due within one year

	Total 2025 £	Total 2024 £
Other Creditors	1,500	1,500
	1,500	1,500

9. Post balance sheet events

There are no post balance sheet events to report.

10. Charity results

No separate Statement of Financial Activities (including Income and Expenditure Account) has been reported for the Charity alone as permitted by section 408 of the Companies Act and Paragraph 397 of Charities SORP (FRS102). The income of the Charity for the year was £212,306 (2024 - £188,189) Expenditure amounted to £113,037 (2024- £100,297). The net deficit/surplus for the year was £99,269 (2024- £87,892).

11. Related party transactions

There was no related party transaction to report in 2025(2024; NIL)

GURDWARA GRAYS (SIKH TEMPLE)

England & Wales - Charity number 1123363

Accounts

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FOR THE YEAR ENDED 31 MARCH 2024
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Registered Charity Number: 1123363

Gurdwara Grays (Sikh Temple)

Report and Financial Statements For The Year Ended 31 March 2024

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2024
CHARITY INFORMATION**

Trustees

<u>Name</u>	<u>Role</u>	<u>Date of appointment</u>
Jasvinder Jassel	Chair	28-Aug-22
Jasvinder Singh Dhillon	Trustee	28-Aug-22
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Harjinder Singh Dhillon	Trustee	24-Apr-22
Balvinder Singh Rayat	Trustee	24-Apr-22

Registered charity number
1123363

Company Secretary
Raghuvendra Singh

Principal and registered office
66 Maidstone Road
Grays
Essex
RM17 6NF

Accountants

Qazi & Son's Accountant Ltd
Chartered & Certified Accountant
01/03 Jewel Road, Walthamstow,
London, E17 4QX

Bankers

Natwest
17 High Street,
Grays,
Essex
RM17 6NP

TRUSTEES' REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity operates according to its constitution, wherein Trustees are elected every two years to oversee general control and management. Serving voluntarily, Trustees do not receive financial compensation and convene monthly to address organizational matters. Holding Trustees offer guidance and seek membership approval for significant projects, strategies, and policies. The Management Committee oversees daily operations, reserves, risk management, partnerships, performance, and administration. Trustees collaborate with the Committee to ensure efficient governance and decision-making processes.

TRUSTEES INDUCTION AND TRAINING

Our charity's Trustees have dedicated years to serving the Sikh community and possess a deep understanding of our organization's mission and values. Welcoming new Trustees, we encourage them to familiarize themselves with our charity and its operations to facilitate active engagement and the sharing of expertise. We provide comprehensive training and support to all Trustees, ensuring they have access to the information and resources necessary to fulfill their responsibilities effectively.

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**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES' REPORT (CONTINUED)

community and consider it a privilege to participate in their significant life events. Additionally, we extend our services to funerals, providing solace and assistance to grieving families during their times of sorrow. We firmly believe that through these activities, we fulfill our mission to serve the Sikh community and propagate the teachings of Sikhism.

PUBLIC BENEFIT

Our foremost priority is to deliver a public benefit through our initiatives. The guidance provided by the Charity Commission has been integral to shaping our objectives and future strategies, ensuring alignment with best practices. Notable successes include the weekly Diwans organized by the Istri Sabha and the highly regarded Sukhmani Sahib programs. Our Panjabi School plays a pivotal role in promoting culture and language, while educational tours cater to local students, fostering cross-cultural understanding. Additionally, our community hall serves as a venue for various organizations, further underscoring our commitment to public welfare.

ACHIEVEMENTS AND PERFORMANCE

This year, we achieved all set objectives, serving the Sikh community and promoting Sikhism's teachings. Our Gurdwara provided regular worship services for Sikhs and non-Sikhs, observed Sikh festivals, and conducted important rites. These efforts contribute to both our worshipers' well-being and the broader community.

We extend heartfelt thanks to our dedicated volunteers and generous donors whose unwavering support drives our continued success in serving our community.

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES' REPORT (CONTINUED)

FINANCIAL REVIEW

The Trustees ensure that the annual return and financial statements are filed by the due date.

During the year 2023-24 the followings are reported:

Donation Income £188,189, which included Rental income £64,125.

Rev. Expenditure £100,297, this includes accrual of £1500.

This excess of revenue resulted in increase in reserve of £87,892.

NatWest Bank Current account, Lloyds Bank and Cash in hand totaled to £205,583.

Property at 62 Maidstone Road is rented out to NHS for £51,300 per annum. Lease term is under review.

RESERVES POLICY

Dependent on donations and offerings from the Sangat (public), the charity ensures adequate resources to sustain its activities and fulfill obligations, given the fluctuating nature of contributions. To achieve this, Trustees prioritize maintaining an appropriate level of liquid funds.

PLANS FOR FURTHER PERIODS

The charity anticipates no significant changes to its core activities and remains dedicated to improving its facilities to serve both the Sikh community and the broader local population. We are firmly committed to promoting the Sikh faith within the local community and continuing to extend support to those in need.

Year Ended 31 March 2024

~~GS Dhillon~~ (President)

MOHAN SINGH VIRK

GS Nahal (Cashier)



Signed by the Trustees



**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES' REPORT (CONTINUED)

Reference and administrative Details

England and Wales Charity Number: **1123363**

Registered Office: **66 Maidstone Road
Grays
Essex
RM17 6NF**

Our advisors

Accountants **Qazi & Son's Accountant Ltd
Chartered & Certified Accountant
01/03 Jewel Road, Walthamstow,
London, E17 4QX**

Bankers **Natwest
17 High Street,
Grays,
Essex
RM17 6NP**

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2024**

**INDEPENDENT EXAMINER S' REPORT TO THE TRUSTEES OF GURDWARA
GRAYS (SIKH TEMPLE)**

I report on the accounts for the year ended 31 March 2024 set out on pages Ten to Seventeen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Qazi & Son's Accountant Ltd
Chartered & Certified Accountant
01/03 Jewel Road, Walthamstow,
London, E17 4QX

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2024**

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds	2024 Total	2023 Total
Income				
Donations				
Donations and grants	3	124,064	124,064	108,334
Other income	3	64,125	64,125	42,618
Total income		188,189	188,189	150,952
Expenditure				
Expenditure on charitable activities	4	100,297	100,297	84,929
Total expenditure		100,297	100,297	84,929
Net income before taxation		87,892	87,892	66,023
Taxation (charge)/ credit	6	-	-	-
Net movement in funds		87,892	87,892	66,023
Non Distributable Reserve brought forward at 01 April 2023		371,409	371,409	371,409
Total funds brought forward		298,052	298,052	210,160
Total funds carried forward at 31 March 2024		669,461	669,461	581,569

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2024**

BALANCE SHEET

	Notes	2024 Total	2023 Total
Fixed assets			
Tangible assets	7	465,378	465,378
		465,378	465,378
Current assets			
Debtors		-	-
Cash at bank and in hand		205,583	116,911
		670,961	582,289
Creditors: Amounts falling due within one year	8	1,500-	720-
Net current assets		669,461	581,569
Reserves			
Non Distributable Reserve		371,409	371,409
Distributable Reserves		298,052	210,160
Total funds		669,461	581,569

The financial statements were approved by the board on
by:

and signed on their behalf

Trustee

Trustee

Charity registration number: 1123363

GURDWARA GRAYS (SIKH TEMPLE) FOR THE YEAR ENDED 31 MARCH 2024 NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Company information

The charity is registered in England and Wales with the Charity Commission. The registered office is 66 Maidstone Road, Grays Essex, RM17 6NF.

If upon winding up or dissolution of the charity there remain any assets, after satisfying all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having objectives similar to the Charity.

1.1. Accounting convention

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102) (effective 1 April 2015) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the UK (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Gurdwara Grays (Sikh Temple) meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

On the grounds that the charity comes under the definition of small charities the charitable company has taken advantage of certain exemptions conferred by section 1.11 of FRS102 as follows:

Exemption from disclosing the carrying amounts of each category of financial assets and financial liabilities at the reporting date as required by section 11.41 of FRS 102.

Exemption from presenting a charitable company statement of cash flows as a primary statement to the financial statements.

1.2. Going concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In addition, the Trustees have no intention to wind the company up in the foreseeable future. It is considered that there are currently no material uncertainties which impact on the charity being able to continue in its current form. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met; it is probable that the income will be received and the amount can be measured reliably. Income from grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. Where grant income has been received, but the charity has not matched the conditions to become entitled to the income, an income deferral is made.

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2024**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Donated goods and services

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the value of volunteer time is not recognised in the financial statements.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is recognised in expenditure in the period of receipt.

Income from goods donated for sale in the charity's shops is recognised at the point of sale. As a result of the high volume of low value donated goods received by the charity, the cost of recognising these items at fair value on receipt would outweigh the benefit of recognising them in the accounts.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the Bank.

Rents from letting of charity hall are included when they are receivable by the charity.

1.4. Fund accounting

Unrestricted funds are funds which 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for a particular purpose. Trustees have not classified any funds received as restricted till now.

1.5. Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been apportioned on a basis consistent with the use of the resources.

The cost of raising funds includes fundraising event costs, direct campaigns, general information and public relation costs and their associated support costs.

Expenditure on charitable activities relates to grants awarded and associated support costs. Irrecoverable VAT is charged as a cost against the activity for which expenditure was incurred.

1.6. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services provided to beneficiaries. These costs have been allocated between the costs of raising funds and expenditure on charitable activities on the basis set out in note 4.

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2024**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1.7. Staff Cost

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period

1.8. Tangible fixed assets

Fixed assets are included on a historical cost basis. It is a policy of the trustees that individual items with a cost below £300 are not capitalised.

1.9. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowing in current liabilities.

1.10. Taxation

Gurdwara Grays (Sikh Temple) is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

2. Allocation of support costs

Support costs are allocated between the various activities of the charity based on an estimate by management of time spent by employees on each activity. Some employees have roles which support more than one activity. The allocation of these costs are considered to be critical to the accounts because they have the ability to materially alter the allocation of costs between expenditure on raising funds and expenditure on charitable activities.

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2024**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. Income

	Unrestricted Income	Total 2024	Total 2023
	£	£	£
Donations and non-performance grant			
Donations Received	124,064	124,064	108,334
Uk Govt Grants (Rent)	64,125	64,125	42,618
	188,189	188,189	150,952

4. Analysis of expenditures

Expenditure on charitable activities:	Direct Costs	Allocated Costs	Total 2024	Total 2023
	£	£	£	£
Worship	52,725	-	52,725	44,647
Provision of Food	19,629	-	19,629	16,621
General overheads	3,913	24,030	27,943	23,661
	76,267	24,030	100,297	84,929
Total expenditure	76,267	24,030	100,297	84,929

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. Support Costs

Support costs in the current year have been allocated based on an estimate, by management, employment costs are based on time spent by employees contributing to each activity. Support costs have been allocated as follows.

	Employment costs £	Premises costs £	Administration costs £	Total 2024 £	Total 2023 £
Education, Skill development	-	-	-	-	-
Food/Drink	8,819	6,042	9,170	24,031	20,349
	8,819	6,042	9,170	24,031	20,349

5. Information regarding trustees and employees

Staff costs comprise

	2024 £	2023 £
Wages and salaries	34,936	25,153
Social security costs		
Total employment costs	34,936	25,153

6. Taxation

The charitable activities of Gurdwara Grays (Sikh Temple) are exempt from taxation under Chapter 3 of part 11 of the Corporation Tax Act 2010.

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2024**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. Fixed Assets

	Land & Buildings	Total
Cost	£	£
01-Apr-23	465,378	465,378
Additions	-	-
31-Mar-24	465,378	465,378
Net book values		
31-Mar-24	465,378	465,378
31-Mar-23	465,378	465,378

8. Creditors – Amounts falling due within one year

	Total 2024 £	Total 2023 £
Other Creditors	1,500	720
	1,500	720

9. Post balance sheet events

There are no post balance sheet events to report.

10. Charity results

No separate Statement of Financial Activities (including Income and Expenditure Account) has been reported for the Charity alone as permitted by section 408 of the Companies Act and Paragraph 397 of Charities SORP (FRS102). The income of the Charity for the year was £185,089 (2023 - £150,952) Expenditure amounted to £100,297 (2023 - £84,929). The net deficit/surplus for the year was £84,792 (2023- £66,023).

11. Related party transactions

There was no related party transaction to report in 2024 (2023; NIL)

GURDWARA GRAYS (SIKH TEMPLE)

England & Wales - Charity number 1123363

Accounts

Registered Charity Number: 1123363

Gurdwara Grays (Sikh Temple)

Report and Financial Statements For The Year Ended 31 March 2023

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2023
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**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2023
CHARITY INFORMATION**

Trustees

<u>Name</u>	<u>Role</u>	<u>Date of appointment</u>
Jasvinder Jassel	Chair	28-Aug-22
Jasvinder Singh Dhillon	Trustee	28-Aug-22
Kewal Singh Dhillon	Trustee	28-Aug-22
Gurvinder Singh Atkar	Trustee	28-Aug-22
Kanwaljit Singh Bal	Trustee	24-Apr-22
Mohan Singh Virk	Trustee	24-Apr-22
Ranjit Singh Viridi	Trustee	24-Apr-22
Gurdip Singh Dhillon	Trustee	24-Apr-22
Jasvinder Singh Johal	Trustee	24-Apr-22
Raghuvendra Singh	Trustee	24-Apr-22
Gian Singh Nahal	Trustee	24-Apr-22
Gurbakhsh Kaur Sangha	Trustee	24-Apr-22
Dalbir Duhra	Trustee	24-Apr-22
Baljinder Kaur	Trustee	24-Apr-22
Harvinder Kaur Kalar	Trustee	24-Apr-22
Harjinder Singh Dhillon	Trustee	24-Apr-22
Balvinder Singh Rayat	Trustee	24-Apr-22

Registered charity number
1123363

Company Secretary
Mohan Singh Virk

Principal and registered office
66 Maidstone Road
Grays
Essex
RM17 6NF

Accountants
Qazi & Son's Accountant Ltd
Chartered & Certified Accountant
01/03 Jewel Road, Walthamstow,
London, E17 4QX

Bankers
Natwest
17 High Street,
Grays,
Essex
RM17 6NP

GURDWARA GRAYS (SIKH TEMPLE) FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES' REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity operates under a constitution, with Trustees elected every 2 years for general control and management. Trustees serve voluntarily without financial benefits, meeting monthly to conduct business. Holding Trustees advise and seek approval from the membership on major projects, strategy, and policies. The Management Committee handles day-to-day operations, reserves, risk management, partnerships, performance, and administration. Trustees and the Committee work together to ensure effective governance and decision-making.

TRUSTEES INDUCTION AND TRAINING

The Trustees of our charity have been serving the Sikh community for many years, and are well-versed in the mission and values of our organization. As we welcome new Trustees, we encourage them to familiarize themselves with our charity and its operations, so that they may be fully engaged and able to contribute their expertise and insights. To this end, we provide training and support for all Trustees, and ensure that they have access to all necessary information and resources to perform their duties effectively.

VOLUNTEERS

We are deeply grateful for the many volunteers who dedicate their time and effort to help us achieve our mission. These selfless individuals are involved in all aspects of our service provision and running of the Gurdwara, from preparing meals to performing religious ceremonies. We understand that it is impossible to place a monetary value on their contributions, but we recognize that their efforts are essential to the functioning of our charity. We strive to ensure that we derive the best possible value from the efforts of our volunteers, and appreciate their ongoing commitment and support.

RISK MANAGEMENT

The trustees regularly review the risks that the charity may face. They are satisfied that systems are in place to monitor and control these risks, mitigating any potential impact on the charity.

All internal financial controls are in place. If the need arises, the trustees will seek professional advice to establish systems and procedures to manage risks and provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

At the heart of our organization is our commitment to advancing Sikhism and promoting the values of our community. To achieve this goal, we celebrate all Gurpurabs, weekly and monthly religious occasions, and perform engagements and wedding ceremonies. We are proud to provide religious services to the Sikh community, and are honored to

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES' REPORT (CONTINUED)

be a part of their most important life events. Additionally, we occasionally perform religious services at funerals, offering comfort and support to families in their time of need. We believe that by providing these services, we are fulfilling our mission to serve the Sikh community and promote the teachings of Sikhism

PUBLIC BENEFIT

We prioritize providing a public benefit through our activities. Our Trustees and management committee have incorporated Charity Commission guidance into our objectives and future planning. Successful initiatives include the Istri Sabha's weekly Diwans and our well-received Sukhmani Sahib programs. Our Panjabi School promotes culture and language, while informative tours for local students foster understanding. The community hall is utilized by other organizations, furthering our commitment to public benefit.

ACHIEVEMENTS AND PERFORMANCE

This year, we are pleased to report that we have achieved all of our objectives and fulfilled our mission to serve the Sikh community and promote the teachings of Sikhism. Our Gurdwara has provided a place of worship for Sikhs and non-Sikhs alike, with religious services being conducted regularly.

We have also celebrated all Sikh religious festivals and conducted baptism, marriage, and funeral rites in accordance with Sikh religious observance. These activities provide a public benefit to those who worship at our Gurdwara, as well as to the wider community.

We would like to express our heartfelt gratitude to the many volunteers and donors who have contributed to the smooth running of our Gurdwara, whether through financial donations or by offering their time and expertise. Their ongoing support is essential to our continued success and enables us to serve our community to the best of our ability.

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES' REPORT (CONTINUED)

FINANCIAL REVIEW

The Trustees ensure that the annual return and financial statements are filed by the due date.

During the year 2022-23 the followings are reported:

Donation Income £150,952, which included Grant of £1,100 and Rental income £38,475.

Rev. Expenditure £84,929

This excess of revenue resulted in increase in reserve of £66,023.

NatWest Bank Current account and Cash in hand totaled to £116,911.

Lloyds Bank account opened this year.

Property at 62 Maidstone Road is rented out to NHS for £51,300 per annum. Lease term is unknown as its with previous Holding Trustees.

RESERVES POLICY

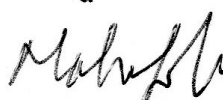
The charity depends on donations and offerings from the Sangat (public). As these contributions can vary from year to year, the Trustees are committed to maintaining adequate resources to sustain the charity's activities and fulfill its obligations. In order to achieve this, it is deemed wise to maintain an appropriate level of liquid funds.

PLANS FOR FURTHER PERIODS

The charity foresees no changes in its operations and remains committed to enhancing its facilities for both the Sikh community and the broader local community. It is dedicated to promoting the Sikh faith in the local community and extending support to those in need.

Year Ended 31 March 2023

MOHAN SINGH VIRK
~~GS Dhillon~~ (President)


Signed by the Trustees

GS Nahal (Cashier)



GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES' REPORT (CONTINUED)

Reference and administrative Details

England and Wales Charity Number: 1123363

Registered Office: 66 Maidstone Road
Grays
Essex
RM17 6NF

Our advisors

Accountants Qazi & Son's Accountant Ltd
Chartered & Certified Accountant
01/03 Jewel Road, Walthamstow,
London, E17 4QX

Bankers Natwest
17 High Street,
Grays,
Essex
RM17 6NP

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2023**

INDEPENDENT EXAMINER S' REPORT TO THE TRUSTEES OF GURDWARA GRAYS (SIKH TEMPLE)

I report on the accounts for the year ended 31 March 2023 set out on pages Ten to Seventeen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Qazi & Son's Accountant Ltd
Chartered & Certified Accountant
01/03 Jewel Road, Walthamstow,
London, E17 4QX

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2023**

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds	2023 Total	2022 Total
Income				
Donations				
Donations and grants	3	108,335	108,335	100,116
Other income	3	42,618	42,618	50,000
Total income		150,952	150,952	150,116
 Expenditure				
Expenditure on charitable activities	4	84,929	84,929	67,232
Total expenditure		84,929	84,929	67,232
 Net income before taxation		66,023	66,023	82,884
 Taxation (charge)/ credit	6	-	-	-
Net movement in funds		66,023	66,023	82,884
 Non Distributable Reserve brought forward at 01 April 2022		371,409	371,409	371,409
Total funds brought forward		144,137	144,137	61,253
Total funds carried forward at 31 March 2023		581,569	581,569	515,546

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2023**

BALANCE SHEET

	Notes	2023 Total	2022 Total
Fixed assets	7		
Tangible assets		465,378	465,378
		465,378	465,378
Current assets			
Debtors		-	-
Cash at bank and in hand		116,911	50,168
		582,289	515,546
Creditors: Amounts falling due within one year	8	720	-
Net current assets		581,569	515,546
Reserves			
Non Distributable Reserve		371,409	371,409
Distributable Reserves		210,160	144,137
Total funds		581,569	515,546

The financial statements were approved by the board on
by:

and signed on their behalf

Trustee

Trustee

Charity registration number: 1123363

GURDWARA GRAYS (SIKH TEMPLE) FOR THE YEAR ENDED 31 MARCH 2023

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Company information

The charity is registered in England and Wales with the Charity Commission. The registered office is 66 Maidstone Road, Grays Essex, RM17 6NF.

If upon winding up or dissolution of the charity there remain any assets, after satisfying all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having objectives similar to the Charity.

1.1. Accounting convention

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102) (effective 1 April 2015) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the UK (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Gurdwara Grays (Sikh Temple) meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

On the grounds that the charity comes under the definition of small charities the charitable company has taken advantage of certain exemptions conferred by section 1.11 of FRS102 as follows:

Exemption from disclosing the carrying amounts of each category of financial assets and financial liabilities at the reporting date as required by section 11.41 of FRS 102.

Exemption from presenting a charitable company statement of cash flows as a primary statement to the financial statements.

1.2. Going concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In addition, the Trustees have no intention to wind the company up in the foreseeable future. It is considered that there are currently no material uncertainties which impact on the charity being able to continue in its current form. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably. Income from grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. Where grant income has been received, but the charity has not matched the conditions to become entitled to the income, an income deferral is made.

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Donated goods and services

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the value of volunteer time is not recognised in the financial statements.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is recognised in expenditure in the period of receipt.

Income from goods donated for sale in the charity's shops is recognised at the point of sale. As a result of the high volume of low value donated goods received by the charity, the cost of recognising these items at fair value on receipt would outweigh the benefit of recognising them in the accounts.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the Bank.

Rents from letting of charity hall are included when they are receivable by the charity.

1.4. Fund accounting

Unrestricted funds are funds which 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for a particular purpose. Trustees have not classified any funds received as restricted till now.

1.5. Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been apportioned on a basis consistent with the use of the resources.

The cost of raising funds includes fundraising event costs, direct campaigns, general information and public relation costs and their associated support costs.

Expenditure on charitable activities relates to grants awarded and associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which expenditure was incurred.

1.6. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services provided to beneficiaries.

These costs have been allocated between the costs of raising funds and expenditure on charitable activities on the basis set out in note 4.

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2023**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1.7. Staff Cost

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period

1.8. Tangible fixed assets

Fixed assets are included on a historical cost basis. It is a policy of the trustees that individual items with a cost below £300 are not capitalised.

1.9. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowing in current liabilities.

1.10. Taxation

Gurdwara Grays (Sikh Temple) is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

2. Allocation of support costs

Support costs are allocated between the various activities of the charity based on an estimate by management of time spent by employees on each activity. Some employees have roles which support more than one activity. The allocation of these costs are considered to be critical to the accounts because they have the ability to materially alter the allocation of costs between expenditure on raising funds and expenditure on charitable activities.

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. Income

	Unrestricted Income £	Total 2023 £	Total 2022 £
Donations and non-performance grant			
Donations Received	108,335	108,335	100,116
Uk Govt Grants	42,618	42,618	50,000
	150,952	150,952	150,116

4. Analysis of expenditures

Expenditure on charitable activities:	Direct Costs £	Allocated Costs £	Total 2023 £	Total 2022 £
Worship	44,647	-	44,647	35,344
Provision of Food	16,621	-	16,621	13,157
General overheads	3,313	20,349	23,661	18,731
	64,581	20,349	84,929	67,232
Total expenditure	64,581	20,349	84,929	67,232

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. Support Costs

Support costs in the current year have been allocated based on an estimate, by management, employment costs are based on time spent by employees contributing to each activity. Support costs have been allocated as follows.

	Employment costs £	Premises costs £	Administration costs £	Total 2023 £	Total 2022 £
Education, Skill development	-	-	-	-	6,121
Food/Drink	7,468	5,116	7,765	20,349	9,987
	<u>7,468</u>	<u>5,116</u>	<u>7,765</u>	<u>20,349</u>	<u>16,109</u>

5. Information regarding trustees and employees

Staff costs comprise

	2023 £	2022 £
Wages and salaries	25,153	-
Social security costs	-	-
Total employment costs	<u>-</u>	<u>-</u>

6. Taxation

The charitable activities of Gurdwara Grays (Sikh Temple) are exempt from taxation under Chapter 3 of part 11 of the Corporation Tax Act 2010.

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. Fixed Assets

	Land & Buildings £	Total £
Cost		
01-Apr-22	465,378	465,378
Additions	-	-
31-Mar-23	465,378	465,378
Net book values		
31-Mar-23	465,378	465,378
31-Mar-22	465,378	465,378

8. Creditors – Amounts falling due within one year

	Total 2023 £	Total 2022 £
Other Creditors	720	-
	720	-

9. Post balance sheet events

There are no post balance sheet events to report.

10. Charity results

No separate Statement of Financial Activities (including Income and Expenditure Account) has been reported for the Charity alone as permitted by section 408 of the Companies Act and Paragraph 397 of Charities SORP (FRS102). The income of the Charity for the year was £150,952 (2022 - £150,116) Expenditure amounted to £84,929 (2022 - £67,232). The net deficit/surplus for the year was £66,023 (2022 - £82,884).

11. Related party transactions

There was no related party transaction to report in 2023 (2022; NIL)

GURDWARA GRAYS (SIKH TEMPLE)

England & Wales - Charity number 1123363

Accounts

Registered Charity Number: 1123363

Gurdwara Grays (Sikh Temple)

**Report and Financial Statements
For The Year Ended 31 March 2022**

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2022
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**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2022
CHARITY INFORMATION**

Trustees

Registered charity number
1123363

Company Secretary
~~KEE PANG~~ MOHAN SINGH VIRK

Mohd Singh
Principal and registered office
66 Maidstone Road
Grays
Essex
RM17 6NF

Accountants
Qazi & Son's Accountant Ltd
Chartered & Certified Accountant
01/03 Jewel Road, Walthamstow,
London, E17 4QX

Bankers
Natwest
17 High Street,
Grays,
Essex
RM17 6NP

TRUSTEES' REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity operates under a constitution, with Trustees elected every 2 years for general control and management. Trustees serve voluntarily without financial benefits, meeting monthly to conduct business. Holding Trustees advise and seek approval from the membership on major projects, strategy, and policies. The Management Committee handles day-to-day operations, reserves, risk management, partnerships, performance, and administration. Trustees and the Committee work together to ensure effective governance and decision-making.

TRUSTEES INDUCTION AND TRAINING

The Trustees of our charity have been serving the Sikh community for many years, and are well-versed in the mission and values of our organization. As we welcome new Trustees, we encourage them to familiarize themselves with our charity and its operations, so that they may be fully engaged and able to contribute their expertise and insights. To this end, we provide training and support for all Trustees, and ensure that they have access to all necessary information and resources to perform their duties effectively.

VOLUNTEERS

We are deeply grateful for the many volunteers who dedicate their time and effort to help us achieve our mission. These selfless individuals are involved in all aspects of our service provision and running of the Gurdwara, from preparing meals to performing religious ceremonies. We understand that it is impossible to place a monetary value on their contributions, but we recognize that their efforts are essential to the functioning of our charity. We strive to ensure that we derive the best possible value from the efforts of our volunteers, and appreciate their ongoing commitment and support.

RISK MANAGEMENT

The trustees regularly review the risks that the charity may face. They are satisfied that systems are in place to monitor and control these risks, mitigating any potential impact on the charity.

All internal financial controls are in place. If the need arises, the trustees will seek professional advice to establish systems and procedures to manage risks and provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The main object is the advancement of Sikhism, as in the past, conducted prayers at the Sikh Temple or the members place of residence, celebrated all the Gurburabs weekly and monthly religious occasions, and also performed appropriate ceremonies

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2022
TRUSTEES' REPORT (CONTINUED)

TRUSTEES' REPORT (CONTINUED)

for births, engagements and wedding. In addition, religious services were performed at the funeral of the members of the Sikh community.

In the year ended 31st March, 2022, activity and running of the Sikh Temple was seriously affected by the Corona Virus (Covid-19) pandemic. The Charity has followed the guidelines issued by the Her Majesty's Government. This has meant that the Sikh temple had to face limited and for some time, a total closure. This continued up to mid-July, 2021.

PUBLIC BENEFIT

The Holding Trustees and the management committee have had due regards to the Charity Commission's guidance on the public benefit when reviewing our aims and objectives and planning our future activities.

Istri Sabha (Ladies Section) normally hold weekly Diwans. Sukhmani Sahib (prayers for world peace and harmony) programs. This activity was also hampered up to mid-July, 2021 by lockdown due to Covid-19.

Panjabi School normally operates under the auspices of the Gurdwara and runs classes to teach the Panjabi language, music classes and promote the Panjabi culture. Covid-19 only allowed very limited activity up to mid-July, 2021.

The community hall building is also normally used by Thurrock residents of the other communities and other organisations. Due to Covid -19 lockdown the hall has not been used properly up to mid-July, 2021.

ACHIEVEMENTS AND PERFORMANCE

Due to Covid-19, the Gurdwara partly fulfilled its objectives this year by:

The maintenance of a place of worship. The Gurdwara provided personnel and a place to worship for Sikhs and non-Sikhs alike. Religious services for the congregation were conducted.

The celebration of Sikh religious festivals. The conduct of baptism, marriage and funeral rites in accordance with Sikh religious observance.

We report that achievement of our objectives has not been full and normal due to lockdown this year. Normally, these activities provide a public benefit to those who worship at our Gurdwara and the local community.

The Holding Trustees and the management committee would like to carry their gratitude to various volunteers and donors whose contributions, financial or otherwise, have helped the smooth running of the Gurdwara despite the effect of Covid-19.

**GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2022
TRUSTEES' REPORT (CONTINUED)**

TRUSTEES' REPORT (CONTINUED)

FINANCIAL REVIEW

The Trustees ensure that the annual return and financial statements are filed by the due date.

During the year 2021-22 the followings are reported:

Donation Income £150,116, which included Grant of £5,500 from Essex County Council and Rental income £50,000.

Rev. Expenditure £67,332, Capital Repayment £95,404. The latter has fully paid off all the outstanding loan.

This excess of revenue resulted in increase in reserve of £82,884.

NatWest Bank Current account and Cash in hand totaled to £50,168.

NatWest Bank Loan or Mortgage account was fully paid off leaving balance of £Nil.

Property at 62 Maidstone Road is rented out to NHS for £50,000 per annum. The lease is for five years subject to other terms and conditions

RESERVES POLICY

The charity relies on donations and offerings from Sangat (Public).

These donations and offerings can fluctuate from year to year; therefore, the Trustees aim to ensure that the charity has sufficient resources to continue its activities and to meet its obligations. To this end, it is considered prudent that sufficient liquid fund is maintained.

PLANS FOR FURTHER PERIODS

The charity does not anticipate any change in its operations and expects to continue to provide improving facilities to the members of the Sikh community as well as the wider local community. The Charity wishes to continue the promotion of the Sikh faith in the local community and to continue helping those in need.

Year Ended 31 March 2022

M S Johal (Acting President))

K S Devgan (Secretary)

Signed by the Trustees

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2022
TRUSTEES' REPORT (CONTINUED)

TRUSTEES' REPORT (CONTINUED)

Reference and administrative Details

England and Wales Charity Number: 1123363

Registered Office: 66 Maidstone Road
Grays
Essex
RM17 6NF

Our advisors

Accountants Qazi & Son's Accountant Ltd
Chartered & Certified Accountant
01/03 Jewel Road, Walthamstow,
London, E17 4QX

Bankers

Natwest
17 High Street,
Grays,
Essex
RM17 6NP

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2022
TRUSTEES' REPORT (CONTINUED)

INDEPENDENT EXAMINER S' REPORT TO THE TRUSTEES OF GURDWARA GRAYS (SIKH TEMPLE)

I report on the accounts for the year ended 31 March 2022 set out on pages Ten to Seventeen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Qazi & Son's Accountant Ltd
Chartered & Certified Accountant
01/03 Jewel Road, Walthamstow,
London, E17 4QX

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2022
 TRUSTEES' REPORT (CONTINUED)

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds	2022 Total	2021 Total
Income				
Donations				
Donations and grants	3	100,116	100,116	42,978
Other income	3	50,000	50,000	50,000
Total income		150,116	150,116	92,978
Expenditure				
Expenditure on charitable activities	4	67,232	67,232	97,827
Total expenditure		67,232	67,232	97,827
Net income before taxation		82,884	82,884	-4,849
Taxation (charge)/ credit	6	-	-	-
Net movement in funds		82,884	82,884	-4,849
 Non Distributable Reserve brought forward at 01 April 2021		 371,409	 371,409	 371,409
Total funds brought forward		61,253	61,253	61,253
Total funds carried forward at 31 March 2022		515,546	515,546	427,813

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2022
TRUSTEES' REPORT (CONTINUED)

BALANCE SHEET

	Notes	2022 Total	2021 Total
Fixed assets	7		
Tangible assets		465,378	465,378
		465,378	465,378
Current assets			
Debtors		-	-
Cash at bank and in hand		50,168	61,253
		515,546	526,631
Creditors: Amounts falling due within one year	8	-	(93,609)
Net current assets		515,546	432,662
Reserves			
Non Distributable Reserve		371,409	371,409
Distributable Reserves		144,137	61,253
Total funds		515,546	432,662

The financial statements were approved by the board on
by:

and signed on their behalf

Trustee

Trustee

Charity registration number: 1123363

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2022
TRUSTEES' REPORT (CONTINUED)

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Company information

The charity is registered in England and Wales with the Charity Commission. The registered office is 66 Maidstone Road, Grays Essex, RM17 6NF.

If upon winding up or dissolution of the charity there remain any assets, after satisfying all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having objectives similar to the Charity.

1.1. Accounting convention

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102) (effective 1 April 2015) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the UK (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Gurdwara Grays (Sikh Temple) meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

On the grounds that the charity comes under the definition of small charities the charitable company has taken advantage of certain exemptions conferred by section 1.11 of FRS102 as follows:

Exemption from disclosing the carrying amounts of each category of financial assets and financial liabilities at the reporting date as required by section 11.41 of FRS 102.

Exemption from presenting a charitable company statement of cash flows as a primary statement to the financial statements.

1.2. Going concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In addition, the Trustees have no intention to wind the company up in the foreseeable future. It is considered that there are currently no material uncertainties which impact on the charity being able to continue in its current form. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably. Income from grants is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2022
TRUSTEES' REPORT (CONTINUED)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

can be measured reliably. Where grant income has been received, but the charity has not matched the conditions to become entitled to the income, an income deferral is made.

Donated goods and services

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the value of volunteer time is not recognised in the financial statements.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is recognised in expenditure in the period of receipt.

Income from goods donated for sale in the charity's shops is recognised at the point of sale. As a result of the high volume of low value donated goods received by the charity, the cost of recognising these items at fair value on receipt would outweigh the benefit of recognising them in the accounts.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the Bank.

Rents from letting of charity hall are included when they are receivable by the charity.

1.4. Fund accounting

Unrestricted funds are funds which 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for a particular purpose. Trustees have not classified any funds received as restricted till now.

1.5. Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been apportioned on a basis consistent with the use of the resources.

The cost of raising funds includes fundraising event costs, direct campaigns, general information and public relation costs and their associated support costs.

Expenditure on charitable activities relates to grants awarded and associated support costs. Irrecoverable VAT is charged as a cost against the activity for which expenditure was incurred.

1.6. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services provided to beneficiaries.

These costs have been allocated between the costs of raising funds and expenditure on charitable activities on the basis set out in note 4.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1.7. Staff Cost

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period

1.8. Tangible fixed assets

Fixed assets are included on a historical cost basis. It is a policy of the trustees that individual items with a cost below £300 are not capitalised.

1.9. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowing in current liabilities.

1.10. Taxation

Gurdwara Grays (Sikh Temple) is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

2. Allocation of support costs

Support costs are allocated between the various activities of the charity based on an estimate by management of time spent by employees on each activity. Some employees have roles which support more than one activity. The allocation of these costs are considered to be critical to the accounts because they have the ability to materially alter the allocation of costs between expenditure on raising funds and expenditure on charitable activities.

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2022
 TRUSTEES' REPORT (CONTINUED)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. Income

	Unrestricted Income £	Total 2022 £	Total 2021 £
Donations and non-performance grant			
Donations Received	100,116	100,116	42,978
Uk Govt Grants	50,000	50,000	50,000
	150,116	150,116	92,978

4. Analysis of expenditures

Expenditure on charitable activities:	Direct Costs	Allocated Costs £	Total 2022 £	Total 2021 £
Worship	35,344	-	35,344	51,428
Provision of Food	13,157	-	13,157	19,145
General overheads	2,622	16,109	18,731	27,255
	51,124	16,109	67,232	97,827
Total expenditure	51,124	16,109	67,232	97,827

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2022
 TRUSTEES' REPORT (CONTINUED)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. Support Costs

Support costs in the current year have been allocated based on an estimate, by management, employment costs are based on time spent by employees contributing to each activity. Support costs have been allocated as follows.

	Premises costs	Administration costs	Total 2022	Total 2021
	£	£	£	£
Education, Skill development	-	6,121	6,121	-
Food/Drink	-	9,987	9,987	23,439
	-	16,109	16,109	23,439

5. Information regarding trustees and employees

Staff costs comprise

	2022	2021
	£	£
Wages and salaries	-	-
Social security costs	-	-
Total employment costs	-	-

6. Taxation

The charitable activities of Gurdwara Grays (Sikh Temple) are exempt from taxation under Chapter 3 of part 11 of the Corporation Tax Act 2010.

GURDWARA GRAYS (SIKH TEMPLE)
FOR THE YEAR ENDED 31 MARCH 2022
 TRUSTEES' REPORT (CONTINUED)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. Fixed Assets

	Land & Buildings £	Total £
Cost		
01-Apr-21	465,378	465,378
Additions	-	-
31-Mar-22	465,378	465,378
Net book values		
31-Mar-22	465,378	465,378
31-Mar-21	465,378	465,378

8. Creditors – Amounts falling due within one year

	Total 2022 £	Total 2021 £
Loans	-	93,609
	-	93,609

9. Post balance sheet events

There are no post balance sheet events to report.

10. Charity results

No separate Statement of Financial Activities (including Income and Expenditure Account) has been reported for the Charity alone as permitted by section 408 of the Companies Act and Paragraph 397 of Charities SORP (FRS102). The income of the Charity for the year was £150,116 (2021 - £92,978) Expenditure amounted to £67,232 (2021 - £97,827). The net deficit/surplus for the year was £82,884 (2021 £-4,849).

11. Related party transactions

There was no related party transaction to report in 2022 (2021; NIL)

GURDWARA GRAYS (SIKH TEMPLE)

England & Wales - Charity number 1123363

Accounts

Gurdwara Grays (Sikh Temple)

TRUSTEES ANNUAL REPORT

YEAR ENDED 31st March 2021

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Gurdwara Grays (Sikh Temple)

TRUSTEES ANNUAL REPORT YEAR ENDED 31st March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a constitution. The Management Committee (who are referred as Trustees) are elected every 2 years, are responsible for general control and management of the charity. The Trustees give their time freely and receive no remuneration or other financial benefits. The Trustees meet monthly to conduct the business.

The Holding Trustees liaise with and advise the membership (who are the ultimate decision takers for the Charity) and seek their approval on matters of major projects, broad strategy and long term policy matters. All approved areas of activity for charity including day to day management, reserves and risk management, relationship with groups, other charities and individuals and performances and day to day administration of the charity is delegated to the Management Committee.

With solemn sadness we report the death of our President Mr. Baldev Singh Gill due to CoVid-19 during this year. Mr. Gill's staunch efforts and very hard work for the Charity are sincerely appreciated by the Holding Trustees, Management Committee and entire membership.

TRUSTEES INDUCTION AND TRAINING

Most Trustees are already familiar with the charity. New Trustees are invited and encouraged to familiarise themselves with the charity and the content within which it operates. Trustees are fully involved in the day to day and short term operations of charity and have full access to all members to ensure that they can be fully aware of the methods and activities of the charity.

VOLUNTEERS

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and running the Gurdwara. Without this effort, the Gurdwara could not function. It is difficult to attribute an economic value to this contribution that the volunteers make of their time but it is crucial to the basic function of the Charity. The executive committee ensures that best value is derived from the efforts of the volunteers.

RISK MANAGEMENT

The Trustees carry out an annual review of the risks the charity may face and are satisfied that systems are in place to monitor and control these risks to mitigate any impact they may have on the charity in future.

All the internal financial controls are in place. In future, if the need arises the Trustees will seek professional advice to establish systems and procedures to manage those risks (if any) and to provide reasonable assurance against fraud and error.

Gurdwara Grays (Sikh Temple)

OBJECTIVES AND ACTIVITIES

The main object is the advancement of Sikhism, as in the past, conducted prayers at the Sikh Temple or the members place of residence, celebrated all the Gurpurabs, weekly and monthly religious occasions, and also performed appropriate ceremonies for births, engagements and wedding. In addition, religious services were performed at the funeral of the members of the Sikh community.

In the year ended 31st March, 2021, however, the entire activity and running of the Sikh Temple has been seriously affected by the Corona Virus (Covid-19) pandemic. The Charity has followed the guidelines issued by the Her Majesty's Government. This has meant that the Sikh temple had to face limited and for some time, a total closure.

PUBLIC BENEFIT

The Holding Trustees and the management committee have had due regards to the Charity Commission's guidance on the public benefit when reviewing our aims and objectives and planning our future activities.

Istri Sabha (Ladies Section) normally hold weekly Diwans. Sukhmani Sahib (prayers for world peace and harmony) programs. This activity was also hampered by lockdown due to Covid-19.

Panjabi School normally operates under the auspices of the Gurdwara and runs classes to teach the Panjabi language, music classes and promote the Panjabi culture. Covid-19 has allowed very limited activity during the year ended 31st March 2021.

The community hall building is also normally used by Thurrock residents of the other communities and other organisations. Due to Covid -19 lockdown the hall has not been used properly.

ACHIEVEMENTS AND PERFORMANCE

Due to Covid-19, the Gurdwara partly fulfilled its objectives this year by:

The maintenance of a place of worship. The Gurdwara provided personnel and a place to worship for Sikhs and non-Sikhs alike. Religious services for the congregation were conducted.

The celebration of Sikh religious festivals. The conduct of baptism, marriage and funeral rites in accordance with Sikh religious observance.

We report that achievement of our objectives has not been full and normal due to lockdown this year. Normally, these activities provide a public benefit to those who worship at our Gurdwara and the local community.

Gurdwara Grays (Sikh Temple)

The Holding Trustees and the management committee would like to carry their gratitude to various volunteers and donors whose contributions, financial or otherwise, have helped the smooth running of the Gurdwara despite the effect of Covid-19.

Once again, the Holding Trustees, Management Committee and entire membership of the Sikh Temple solemnly report the death of our President Mr. Baldev Singh Gill, due to CoVid-19, during this year. Mr. Gill's staunch efforts and very hard work are sincerely appreciated by everyone in the Charity.

FINANCIAL REVIEW

The Trustees ensure that the annual return and financial statements are filed by the due date.

During the year 2020-21 the followings are reported:

Donation Income £92,978, which included Grant of £14,155 from Essex County Council and Rental income £50,000.

Rev. Expenditure £97,827, Capital Repayment £53,266 including a one off Payment of £50,000.

This resulted in deficit of revenue reserve of £4,849.

NatWest Bank Current account and Cash in hand totalled to £61,253.

NatWest Bank Loan or Mortgage account £93,969.

Property at 62 Maidstone Road is rented out to NHS for £50,000 per annum. The lease is for five years subject to other terms and conditions.

RESERVES POLICY

The charity relies on donations and offerings from Sangat (Public).

These donations and offerings can fluctuate from year to year; therefore, the Trustees aim to ensure that the charity has sufficient resources to continue its activities and to meet its obligations. To this end, it is considered prudent that sufficient liquid fund is maintained.

PLANS FOR FURTHER PERIODS

The charity does not anticipate any change in its operations and expects to continue to provide improving facilities to the members of the Sikh community as well as the wider local community. The Charity wishes to continue the promotion of the Sikh faith in the local community and to continue helping those in need.

YEAR ENDED 31st March 2021

M S Johal (Acting President)

K S Devgan (Secretary)

Signed by the Trustees , 2021

CHARITY COMMISSION
FOR ENGLAND AND WALES

GURDWARA GRAYS (SIKH TEMPLE)				1123363	CC16a
Receipts and payments accounts					
For period from	01/04/20220	To	31 March 2021		

Section A Receipts and Payments

Unrestricted funds	31 March 2021	31 March 2020
Receipts	£	£
D.Sewa	2,404	11,984
Bldg. Fund	5,653	17,781
Gas	170	4,925
Path	932	4,678
Cleaning	775	1,978
Charat	17,404	52,563
Community Hall Hire	690	9,935
Sundries Donations for Khalsa Aid and others	568	5,185
Wedding	120	1,800
Rent	50,000	50,000
Grant from Veolia Trust / Essex County County Council	14,262	27,318
Total Receipts	92,978	188,147
Payments		
Wages	8,850	12,708
Gas	11,264	18,810
Electric	5,411	
Donation	506	7,000
Cleaning	1,780	4,606
Gurdwara Exp	4,795	4,436
Gurdwara Refurbishment	52,778	52,666
Phone	588	545
Council Tax for Giani's Residence	1,074	
Insurance	2,374	2,374
Path	1,059	1,059
Water	65	
Sundry/Legal/ Covid -19 related	1,491	4,647
Interest on Loan	5,792	8,941
Total Payments	97,827	117,792
Net of Receipts/ (Payments)	(4,849)	70,355

GURDWARA GRAYS (SIKH TEMPLE)				1123363	CC16a
Receipts and payments accounts					
For period from	01/04/20220	To	31 March 2021		

Section B Statement of assets and liabilities

At the end of the period	31 March 2021 £	31 March 2020 £
Assets Retained for the use of Charity		
<u>Fixed Assets</u>		
Land and buildings Balance b/fwd	465,378	465,378
Additions		
Land and buildings	465,378	465,378
<u>Current Assets</u>		
<u>Cash Funds</u>		
Cash at bank	61,249	65,799
Cash in hand	4	302
	61,253	66,101
Accrued Income		
Total Current Assets	61,253	66,101
<u>Current Liabilities</u>		
Loan for Building Bal B/fwd	147,235	202,197
Loan Interest	5,792	8,941
Loan Repaid	(59,058)	(63,903)
	93,969	147,235
Net Assets	432,662	384,244
Financed by		
Non Distributable Reserve	371,409	263,181
Restating prior year' adjustment		
	371,409	263,181
Distributable Reserves		
Unrestricted Funds b/fwd	66,102	38,208
current year Net Receipts	(4,849)	70,355
Receipt in advance		12,500
Restating prior year' adjustment		
	61,253	121,063
Total Reserves	432,662	384,244



CHARITY COMMISSION
FOR ENGLAND AND WALES

**Independent examiner's report on
the accounts**

Report to the trustees/
members of

Charity Name
GRAYS GURDWARA (SIKH TEMPLE)

On accounts for the
year ended

31ST MARCH
2021

Charity no
(if any)

1123363

**Responsibilities and
basis of report**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/03/2021.

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

I report in respect of my examination of the abovenamed charity 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
examiner's statement**

The abovementioned charity's gross income did not exceed £250,000 and I have carried out an examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

M PLOM

Date:

30th June 2021

30th June
2021

Name: MARGARET PLOM

Address: M PLOM ACCOUNTING SERVICES LTD

WAYLANDS

NORTHLANDS APPROACH
LANGDON HILLS
SS16 5LL

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details
of any items that the
examiner wishes to
disclose.