

GURU NANAK GURDWARA CULTURAL AND RECREATIONAL CENTRE

England & Wales · Charity number 1138835

Details

Status Registered

Legal form Other

Registered 2010-11-05

Register [View on the Charity Commission register](#)

Contact

Address Guru Nanak
Gurdwara Cultural
& RECREATIONAL CENTRE
2- 20 Tunbridge Street
Preston
PR1 5YP

Phone 01772798395

Email gurunanakgurdwara-preston@outlook.com

Activities

Objects: A) TO ADVANCE FAITH IN THE TEN GURUS, THEIR TEACHINGS AND THE SHRI GURU GRANT SAHIB WITHIN THE SIKH RELIGION IN THE PRESTON AND SURROUNDING DISTRICT OF LANCASHIRE, HEREINAFTER REFERRED TO AS THE "AREA OF BENEFIT".B) TO RELIEVE POVERTY AMONGST MEMBERS OF THE SIKH COMMUNITY RESIDENT WITHIN THE AREA OF BENEFIT.C) TO ESTABLISH AND MAINTAIN A CENTRE PRIMARILY BUT NOT EXCLUSIVELY FOR USE BY MEMBERS OF THE SIKH COMMUNITY FOR MEETINGS, LECTURES, CLASSES AND OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE BENEFICIARIES.

Activities: Daily worship for the Sikh congregation Participation of the Sikh congregation in events held in Preston i.e.Preston GuildThe Gurdwara is open 7 days a week for the Sikh congregation Langar (free meal) to be provided twice a week for the congregationClasses held for the congregation i.e. Punjabi classes, Teaching of hymns and musical instruments Daily prayers conducted by Granthi (Priest)

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** PRESTON AND SURROUNDING DISTRICT OF LANCASHIRE
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£93,340	£51,589	-	-
2023-12-31	£66,867	£49,709	-	-
2022-12-31	£53,991	£48,313	-	-
2021-12-31	£63,218	£112,550	-	-
2020-12-31	£45,692	£35,350	-	-

Trustees

Name	Role	Appointed
BHAG SINGH	Chair	2013-06-10
AMRIK SINGH PARHAR		
ARVINDER SINGH		2024-06-30
AVTAR CHAND MALHI		2022-04-24
BALDEV RAI KANDA		
BALVINDER KAUR		2024-06-30
GURMAIL SINGH		2013-06-10
LAKHBIR SINGH RAI		2013-06-09
LAKHBIR SINGH RANDHAWA		2024-06-30
MOHINDER SINGH		2024-06-30
PALWINDER SINGH JOHAL		2024-06-30

GURU NANAK GURDWARA CULTURAL AND RECREATIONAL CENTRE

England & Wales - Charity number 1138835

Accounts

Charity number: 1138835

Guru Nanak Gurdwara Cultural and Recreational Centre
Report of the Trustees and Unaudited Financial Statements
For the year ended 31 December 2024

Guru Nanak Gurdwara Cultural and Recreational Centre
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For the year ended 31 December 2024

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Guru Nanak Gurdwara Cultural and Recreational Centre
Report of the Trustees
For the year ended 31 December 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Guru Nanak Gurdwara Cultural and Recreational Centre
Charity registration number	1138835
Principal address	2- 20 Tunbridge Street PRESTON PR1 5YP

Trustees

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

Mr Bhag Singh
Mr Lakhbir Singh Randhawa
(Appointed: 30 June 2024)
Mr Arvinder Singh
(Appointed: 30 June 2024)
Mr Mohinder Singh
(Appointed: 30 June 2024)
Mr Palwinder Singh Johal
(Appointed: 30 June 2024)
Mrs Balvinder kaur
Mr Avtar Chand Malhi
Mr Gurmail Singh
Mr Lakhbir Singh Rai
Mr Amrik Singh Parhar
Mr Baldev Rai Kanda

Independent examiners

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

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

.....
Mr Bhag Singh (Director)

14 October 2025

**Guru Nanak Gurdwara Cultural and Recreational Centre
Independent Examiners Report to the Trustees
For the year ended 31 December 2024**

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

Responsibilities and basis of report

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

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

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

14 October 2025

Guru Nanak Gurdwara Cultural and Recreational Centre
Statement of Financial Activities
For the year ended 31 December 2024

	Notes	Unrestricted funds £	2023 £
Income and endowments from:			
Donations and legacies	2	83,503	59,279
Investments	3		
Income from investment properties		7,250	5,700
Bank interest receivable		2,587	1,888
Total		93,340	66,867
Expenditure on:			
Charitable activities	4/5		
Place of worship - Gurdwara		(51,589)	(49,709)
Total		(51,589)	(49,709)
Net income		41,751	17,158
Reconciliation of funds			
Total funds brought forward		245,748	228,590
Total funds carried forward		287,499	245,748

Guru Nanak Gurdwara Cultural and Recreational Centre
Statement of Financial Position
As at 31 December 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	10	224,955	191,814
		<u>224,955</u>	<u>191,814</u>
Current assets			
Debtors	11	600	-
Cash at bank and in hand		62,844	54,354
		<u>63,444</u>	<u>54,354</u>
Creditors: amounts falling due within one year	12	(900)	(420)
Net current assets		<u>62,544</u>	<u>53,934</u>
Total assets less current liabilities		<u>287,499</u>	<u>245,748</u>
Net assets		<u>287,499</u>	<u>245,748</u>
The funds of the charity			
Unrestricted income funds	13	287,499	245,748
Total funds		<u>287,499</u>	<u>245,748</u>

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

Mr Bhag Singh
Trustee
14 October 2025

Guru Nanak Gurdwara Cultural and Recreational Centre
Notes to the Financial Statements
For the year ended 31 December 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

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

Going concern

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

2. Income from donations and legacies

	2024	2023
	£	£
Unrestricted funds		
Donations received	83,503	59,279
	83,503	59,279
	83,503	59,279

3. Investment income

	2024	2023
	£	£
Unrestricted funds		
Income from investment properties	7,250	5,700
Bank interest receivable	2,587	1,888
	9,837	7,588
	9,837	7,588

Guru Nanak Gurdwara Cultural and Recreational Centre
Notes to the Financial Statements Continued
For the year ended 31 December 2024

4. Costs of charitable activities by fund type

	2024	2023
	£	£
Unrestricted funds		
Place of worship - Gurdwara		
Direct cost		
Bank charges	642	468
Building repairs and equipment	1,470	1,191
Cleaning	543	35
Donations given	2,700	2,100
Equipments	1,101	940
Events and travel	120	1,036
Groceries	4,360	832
Heating and lighting	18,353	14,603
Insurance	1,604	2,115
Rates	1,766	1,911
Repairs and renewals of property and equipment	2,303	3,309
Sundry	835	183
Telephone	1,675	1,179
Wages and salaries	7,177	7,480
Water rates	1,598	1,332
Advertisement	1,537	-
	47,784	38,714
Support costs		
Place of worship - Gurdwara		
Governance costs		
Accountancy fees	900	396
Legal fees	2,905	10,599
	3,805	10,995
	51,589	49,709

Guru Nanak Gurdwara Cultural and Recreational Centre
Notes to the Financial Statements Continued
For the year ended 31 December 2024

5. Costs of charitable activities by activity type

	2024	2023
	£	£
Activities undertaken directly		
Place of worship - Gurdwara		
Accountancy fees	900	396
Legal fees	2,905	10,599
Bank charges	642	468
Building repairs and equipment	1,470	1,191
Cleaning	543	35
Donations given	2,700	2,100
Equipments	1,101	940
Events and travel	120	1,036
Groceries	4,360	832
Heating and lighting	18,353	14,603
Insurance	1,604	2,115
Rates	1,766	1,911
Repairs and renewals of property and equipment	2,303	3,309
Sundry	835	183
Telephone	1,675	1,179
Wages and salaries	7,177	7,480
Water rates	1,598	1,332
Advertisement	1,537	-
	51,589	49,709
	51,589	49,709

6. Analysis of support costs

	2024	2023
	£	£
Governance costs		
Accountancy fees	900	396
Legal fees	2,905	10,599
	3,805	10,995

Guru Nanak Gurdwara Cultural and Recreational Centre
Notes to the Financial Statements Continued
For the year ended 31 December 2024

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Accountancy fees	900	396
	900	396

8. Particulars of employees

	2024	2023
Admin Staff	1	1
	1	1

9. Comparative for the Statement of Financial Activities

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

10. Tangible fixed assets

	Land and Buildings
	£
Cost or valuation	
At 01 January 2024	191,814
Additions	33,141
At 31 December 2024	224,955
Net book values	
At 31 December 2024	224,955
At 31 December 2023	191,814

11. Debtors

	2024	2023
	£	£
Amounts due within one year:		
Prepayments and accrued income	600	-
	600	-

Guru Nanak Gurdwara Cultural and Recreational Centre
Notes to the Financial Statements Continued
For the year ended 31 December 2024

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	900	420
	900	420

13. Movement in funds

Unrestricted Funds

	Balance at 01/01/2024	Incoming resources	Outgoing resources	Balance at 31/12/2024
	£	£	£	£
<i>General</i>				
General	245,748	93,340	(51,589)	287,499
	245,748	93,340	(51,589)	287,499

Unrestricted Funds - Previous year

	Balance at 01/01/2023	Incoming resources	Outgoing resources	Balance at 31/12/2023
	£	£	£	£
<i>General</i>				
General	228,590	66,867	(49,709)	245,748
	228,590	66,867	(49,709)	245,748

14. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	224,955	62,544	287,499
	224,955	62,544	287,499

Guru Nanak Gurdwara Cultural and Recreational Centre
Notes to the Financial Statements Continued
For the year ended 31 December 2024

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	191,814	53,934	245,748
	191,814	53,934	245,748
	191,814	53,934	245,748

Guru Nanak Gurdwara Cultural and Recreational Centre
Detailed Statement of Financial Activities
For the year ended 31 December 2024

	2024	2023
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	83,503	59,279
	83,503	59,279
Investments		
Income from investment properties	7,250	5,700
Bank interest receivable	2,587	1,888
	9,837	7,588
Total incoming resources	93,340	66,867
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(47,784)	(38,714)
	(47,784)	(38,714)
SUPPORT COSTS		
Governance costs		
Governance costs	(3,805)	(10,995)
	(3,805)	(10,995)
Total resources expended	(51,589)	(49,709)
Net Income	41,751	17,158

GURU NANAK GURDWARA CULTURAL AND RECREATIONAL CENTRE

England & Wales - Charity number 1138835

Accounts

Guru Nanak Gurdwara Cultural and Recreational Centre
Accounts
for the period from 1 January 2023 to 31 December 2023

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Income and Expenditure Account	5
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Guru Nanak Gurdwara Cultural and Recreational Centre Information

Address

Guru Nanek Temple
2-10 Tunbridge Street
Preston
Lancashire
PR1 5YP

Accountants

Balaji Accountants
431 Blackpool Road
Preston
Lancashire
PR2 2DU

Bankers

Yorkshire Bank
30 St Vincents Place
Glasgow
G1 2HL

Guru Nanak Gurdwara Cultural and Recreational Centre Information

Organistationtion

The charity is organised under the day to day control and operation of its management committee, consisting of the following eleven Charity Trustees for the specified period of time:

Chair

Bhag Singh [Elected 30/08/20] [Joined 2013]

Vice Chair

Sarbjit Singh Deol[Re-Elected 30/08/20][Joined 2013]

Secretary General

Lakhbir Singh Rai [30/08/20] [Joined 2005]

Stage Secretary

Gurmel Singh [Elected 30/08/20] [Joined 2013]

Assistant Secretary

Lakhbir Singh Randhawzi [Elected 30/08/20]

Treasurer

Amrik Singh Parhar [Elected 30/08/20] [Joined 2009]

Assistant Treasurer

Jasbir Singh [Elected 30/08/20]

Health and Safety Officer

Baldev Rai Kanda [Elected 30/08/20] [Joined 2009]

Jathedars

Mr Autar Chand Malm [Elaction on 24/04/2022][New posts]

Balwinder Kaur Sandhar [Joined 2020]

Mohindar Singh Uppal [Joined 2013]

Guru Nanak Gurdwara Cultural and Recreational Centre
Statement of financial activities
for the year ended 31 December 2023

	2023	2022
	£	£
Incoming resources		
Ardas and Charawa	59,279	48,167
Other	-	350
Rental income	5,700	5,100
Interest received	1,888	374
	<u>66,867</u>	<u>53,991</u>
 Resources expended		
Accountancy fees	396	420
Bank charges	468	-
Buildings repairs and equipment	1,191	1,210
Groceries	832	1,712
Events and travel	1,036	1,675
Equipment	940	332
Cleaning	35	75
Heating and lighting	14,603	10,098
Insurances	2,115	1,442
Rates	1,911	2,185
Legal fees	10,599	6,343
Stationery and postage	-	28
Donations	2,100	1,500
Sundry expenses	183	201
Telephone	1,179	1,602
Wages	7,480	10,476
Water rates and charges	1,332	1,162
Repairs and renewals of property and equipment	3,309	7,852
	<u>49,709</u>	<u>48,313</u>
 Net Incoming/(outgoing) resources	<u>17,158</u>	<u>5,678</u>

Guru Nanak Gurdwara Cultural and Recreational Centre
Balance Sheet
as at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Guru Nanek Temple, 2-8 Tunbridge Street, Preston		20,000	20,000
Guru Nanek Temple - Improvement Costs		34,756	34,756
7 Acregate Lane, Preston		90,795	90,795
20 Tunbridge Street		46,263	46,263
Current assets			
Bank account		54,354	37,196
		<u>246,168</u>	<u>229,010</u>
Liabilities			
Accruals		420	504
		<u>420</u>	<u>504</u>
Net assets		<u>245,748</u>	<u>228,506</u>
Funds of the charity			
Unrestricted funds			
Balance at start of period		228,590	222,828
Net Incoming/(outgoing) resources		17,158	5,678
		<u>245,748</u>	<u>228,506</u>

Guru Nanak Gurdwara Cultural and Recreational Centre
Notes to the Accounts
for the year ended 31 December 2023

1 Accounting basis

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

- Accounting and Reporting by Charities Statement of recommended Practice (SORP 2005);
- accounting standards
- and with the Charities Act.

Change in basis of accounting

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

Recognition of incoming resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

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

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets for use by charity

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

GURU NANAK GURDWARA CULTURAL AND RECREATIONAL CENTRE

England & Wales - Charity number 1138835

Accounts

Guru Nanak Gurdwara Cultural and Recreational Centre
Accounts
for the period from 1 January 2022 to 31 December 2022

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Bhag Singh [Elected 30/08/20] [Joined 2013]

Vice Chair

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Stage Secretary

Gurmel Singh [Elected 30/08/20] [Joined 2013]

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Lakhbir Singh Randhawzi [Elected 30/08/20]

Treasurer

Amrik Singh Parhar [Elected 30/08/20] [Joined 2009]

Assistant Treasurer

Jasbir Singh [Elected 30/08/20]

Health and Safety Officer

Baldev Rai Kanda [Elected 30/08/20] [Joined 2009]

Jathedars

Mr Autar Chand Malm [Election on 24/04/2022][New posts]

Balwinder Kaur Sandhar [Joined 2020]

Mohindar Singh Uppal [Joined 2013]

Guru Nanak Gurdwara Cultural and Recreational Centre
Statement of financial activates
for the year ended 31 December 2022

	2022	2021
	£	£
Incoming resources		
Ardas and Charawa	48,167	49,985
Other	350	-
Rental income	5,100	4,400
Grant	-	8,833
Interest received	374	-
	<u>53,991</u>	<u>63,218</u>
 Resources expended		
Accountancy fees	420	300
Advertising	-	1,635
Bad Debts	2	70,000
Buildings repairs and equipment	1,210	1,456
Groceries	1,712	904
Events and travel	1,675	205
Equipment	332	7,846
Cleaning	75	-
Heating and lighting	10,098	9,726
Insurances	1,442	1,356
Rates	2,185	186
Legal fees	6,343	6,529
Stationery and postage	28	172
Donations	1,500	575
Sundry expenses	201	159
Telephone	1,602	942
Wages	10,476	8,581
Water rates and charges	1,162	1,722
Repairs and renewals of property and equipment	7,852	256
	<u>48,313</u>	<u>112,550</u>
 Net Incoming/(outgoing) resources	<u>5,678</u>	<u>(49,332)</u>

Guru Nanak Gurdwara Cultural and Recreational Centre
Balance Sheet
as at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Guru Nanek Temple, 2-8 Tunbridge Street, Preston		20,000	20,000
Guru Nanek Temple - Improvement Costs		34,756	34,756
7 Acregate Lane, Preston		90,795	90,795
20 Tunbridge Street		46,263	46,263
Current assets			
Bank account		37,196	31,458
		<u>229,010</u>	<u>223,272</u>
Liabilities			
Accruals		504	444
		<u>504</u>	<u>444</u>
Net assets		<u>228,506</u>	<u>222,828</u>
Funds of the charity			
Unrestricted funds			
Balance at start of period		222,828	272,160
Net Incoming/(outgoing) resources		5,678	(49,332)
		<u>228,506</u>	<u>222,828</u>

Guru Nanak Gurdwara Cultural and Recreational Centre
Notes to the Accounts
for the year ended 31 December 2022

1 Accounting basis

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- Accounting and Reporting by Charities Statement of recommended Practice (SORP 2005);
- accounting standards
- and with the Charities Act.

Change in basis of accounting

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Recognition of incoming resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

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

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets for use by charity

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

2 Bad Debts

£70,000 has been transferred from the current bank account to another bank account, under the charity name, by previous members of the committee who had not been reappointed and therefore had no authority to do so. The current committee members are taking legal action to regain control of the funds. The Charities Commission have been informed of this transaction and are fully aware of the resulting situation. It is unlikely that these funds are going to be recovered and the amount has been fully written off as a bad debt.

Should any members and/or interested parties require further information, they must contact the committee directly at the contact information provided on page 1.

GURU NANAK GURDWARA CULTURAL AND RECREATIONAL CENTRE

England & Wales - Charity number 1138835

Accounts

Charity No. 1138835

Guru Nanak Gurdwara Cultural and Recreational Centre

Accounts

for the period from 1 January 2021 to 31 December 2021

Balaji Accountants
Certified Public Accountants Association
431 Blackpool Road
Preston
PR2 2DU

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Guru Nanak Gurdwara Cultural and Recreational Centre Information

Address

Guru Nanek Temple
2-10 Tunbridge Street
Preston
Lancashire
PR1 5YP

Accountants

Balaji Accountants
431 Blackpool Road
Preston
Lancashire
PR2 2DU

Bankers

Yorkshire Bank
30 St Vincents Place
Glasgow
G1 2HL

Guru Nanak Gurdwara Cultural and Recreational Centre Information

Organistationtion

The charity is organised under the day to day control and operation of its management committee, consisting of the following eleven Charity Trustees for the specified period of time:

Chair

Bhag Singh [Elected 30/08/21] [Joined 2013]

Vice Chair

Santokh Singh Kandola [30/08/21] [Joined 2005]

Secretary General

Lakhbir Singh Rai [30/08/21] [Joined 2005]

Stage Secretary

Sarbji Singh [Elected 30/08/21] [Joined 2013]

Assistant Secretary

Lakhbir Singh Randhawzi [Elected 30/08/21]

Treasurer

Amrik Singh Parhar [Elected 30/08/21] [Joined 2009]

Assistant Treasurer

Gurmaj Singh [Elected 30/08/21] [Joined 2013]

Health and Safety Officer

Baldev Rai Kanda [Elected 30/08/21] [Joined 2009]

Jathedars

Jarnail Singh Sodhi [Joined 2009]

Balwinder Kaur Sandhar [Joined 2020]

Mohindar Singh Uppal [Joined 2013]

Independent Examiner's Report to the Trustees of Guru Nanak Cultural and Recreational Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2021 which are set out on pages 6 to 8

Responsibilities and basis of report

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 charity's accounts carried out under section 145 of the 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination]¹.

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.



Mr Ashvin Parekh
Balaji Accountants
Certified Public Accountants Association
431 Blackpool Road
Preston
PR2 2DU

Guru Nanak Gurdwara Cultural and Recreational Centre
Statement of financial activates
for the year ended 31 December 2021

	2021	2020
	£	£
Incoming resources		
Ardas and Charawa	49,985	31,742
Other	-	1,240
Rental income	4,400	1,044
Grant	8,833	4,500
Guru Aid	-	3,200
Membership Fee	-	3,960
Interest received	-	6
	<u>63,218</u>	<u>45,692</u>
Resources expended		
Accountancy fees	300	300
Advertising	1,635	-
Bad Debts	2 70,000	-
Buildings repairs and equipment	1,456	3,569
Groceries	904	1,901
Events and travel	205	260
Equipment	7,846	-
Cleaning	-	25
Heating and lighting	9,726	12,130
Insurances	1,356	1,361
Rates	186	(1,165)
Legal fees	6,529	2,888
Stationery and postage	172	663
Donations	575	1,250
Sundry expenses	159	158
Telephone	942	898
Wages	8,581	9,110
Water rates and charges	1,722	865
Repairs and renewals of property and equipment	256	1,137
	<u>112,550</u>	<u>35,350</u>
Net Incoming/(outgoing) resources	<u>(49,332)</u>	<u>10,342</u>

Guru Nanak Gurdwara Cultural and Recreational Centre
Balance Sheet
as at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Guru Nanek Temple, 2-8 Tunbridge Street, Preston		20,000	20,000
Guru Nanek Temple - Improvement Costs		34,756	34,756
7 Acregate Lane, Preston		90,795	90,795
20 Tunbridge Street		46,263	46,263
Current assets			
Bank account		31,458	10,790
Deposit account	2	-	70,000
		<u>223,272</u>	<u>272,604</u>
Liabilities			
Accruals		444	444
		<u>444</u>	<u>444</u>
Net assets		<u>222,828</u>	<u>272,160</u>
Funds of the charity			
Unrestricted funds			
Balance at start of period		272,160	261,818
Net Incoming/(outgoing) resources		(49,332)	10,342
		<u>222,828</u>	<u>272,160</u>

Guru Nanak Gurdwara Cultural and Recreational Centre
Notes to the Accounts
for the year ended 31 December 2021

1 Accounting basis

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

- Accounting and Reporting by Charities Statement of recommended Practice (SORP 2005);
- accounting standards
- and with the Charities Act.

Change in basis of accounting

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

Recognition of incoming resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

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

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets for use by charity

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

2 Bad Debts

£70,000 has been transferred from the current bank account to another bank account, under the charity name, by previous members of the committee who had not been reappointed and therefore had no authority to do so. The current committee members are taking legal action to regain control of the funds. The Charities Commission have been informed of this transaction and are fully aware of the resulting situation. It is unlikely that these funds are going to be recovered and the amount has been fully written off as a bad debt.

Should any members and/or interested parties require further information, they must contact the committee directly at the contact information provided on page 1.

GURU NANAK GURDWARA CULTURAL AND RECREATIONAL CENTRE

England & Wales - Charity number 1138835

Accounts

Guru Nanak Gurdwara Cultural and Recreational Centre

Accounts

for the period from 1 January 2020 to 31 December 2020

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Guru Nanak Gurdwara Cultural and Recreational Centre Information

Organisation

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Independent Examiner's Report to the Trustees of Guru Nanak Cultural and Recreational Centre

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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.

*Mr Ashvin Parekh
Balaji Accountants
Certified Public Accountants Association
431 Blackpool Road
Preston
PR2 2DU*

Guru Nanak Gurdwara Cultural and Recreational Centre
Statement of financial activates
for the year ended 31 December 2020

	2020	2019
	£	£
Incoming resources		
Ardas and Charawa	31,742	51,979
Other	1,240	2,746
Rental income	1,044	4,800
Grant	4,500	-
Guru Aid	3,200	-
Membership Fee	3,960	-
Interest received	6	30
	<u>45,692</u>	<u>59,555</u>
Resources expended		
Accountancy fees	300	300
Advertising	-	170
Management fees	-	872
Bank charges	-	25
Buildings repairs and equipment	3,569	3,144
Groceries	1,901	1,898
Events and travel	260	4,515
Equipment	-	690
Cleaning	25	1,829
Heating and lighting	12,130	12,661
Insurances	1,361	1,299
Rates	(1,165)	1,169
Legal fees	2,888	2,421
Stationery and postage	663	-
Donations	1,250	1,100
Sundry expenses	158	369
Telephone	898	868
Wages	9,110	14,170
Teacher	-	320
Water rates and charges	865	1,142
Repairs and renewals of property and equipment	1,137	80
	<u>35,350</u>	<u>49,042</u>
Net Incoming/(outgoing) resources	<u>10,342</u>	<u>10,513</u>

Guru Nanak Gurdwara Cultural and Recreational Centre
Balance Sheet
as at 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Guru Nanek Temple, 2-8 Tunbridge Street, Preston		20,000	20,000
Guru Nanek Temple - Improvement Costs		34,756	26,042
7 Acregate Lane, Preston		90,795	90,795
20 Tunbridge Street		46,263	46,263
Current assets			
Bank account		10,790	9,162
Deposit account	2	70,000	70,000
		<u>272,604</u>	<u>262,262</u>
Liabilities			
Accruals		444	444
		<u>444</u>	<u>444</u>
Net assets		<u>272,160</u>	<u>261,818</u>
Funds of the charity			
Unrestricted funds			
Balance at start of period		261,818	251,305
Net Incoming/(outgoing) resources		10,342	10,513
		<u>272,160</u>	<u>261,818</u>

Guru Nanak Gurdwara Cultural and Recreational Centre
Notes to the Accounts
for the year ended 31 December 2020

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2 Deposit account

£70,000 has been transferred from the current bank account to another bank account, under the charity name, by previous members of the committee who had not been reappointed and therefore had no authority to do so. The current committee members are taking legal action to regain control of the funds. The Charities Commission have been informed of this transaction and are fully aware of the resulting situation.

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