

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**

### **Organisation**

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**

Sarbjit 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**

Gurmial 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 31<sup>st</sup> 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 £
<b>Incoming resources</b>		
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>
<b>Resources expended</b>		
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 £
<b>Fixed assets</b>			
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
<b>Current assets</b>			
Bank account		31,458	10,790
Deposit account	2	-	70,000
		<u>223,272</u>	<u>272,604</u>
<b>Liabilities</b>			
Accruals		444	444
		<u>444</u>	<u>444</u>
<b>Net assets</b>		<u>222,828</u>	<u>272,160</u>
<b>Funds of the charity</b>			
<b>Unrestricted funds</b>			
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.