

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended  
13 April 2021**

**For**

**SHRI GURU NANAK DEV JI GURDWARA**

**Medina Accountants  
Limited**

**175 Alfreton Road  
Nottingham  
NG7 3JR**

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for the Year Ended 13 April 2021**

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## **SHRI GURU NANAK DEV JI GURDWARA**

### **Report of the Shri Guru Nanak Dev Ji Gurdwara for the Year Ended 13 April 2021**

The Shri Guru Nanak Dev Ji Gurdwara present their report with the financial statements of the charity for the year ended 13 April 2021. The Shri Guru Nanak Dev Ji Gurdwara has adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
**1139016**

#### **Principal address**

65 Norton  
Street  
Nottingham  
NG7 3HJ

#### **Shri Guru Nanak Dev Ji Gurdwara Members**

Chairman	Janga Singh Landa
Treasurer	Munmohan Singh Kasbia
Secretary	Gurman Singh Bhaker
Admin	Chamak Singh Rathore

**Independent Examiner**  
Medina Accountants Limited  
175 Alfreton Road  
Nottingham  
NG7 3JR

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

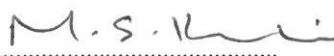
#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

#### **Risk management**

The Shri Guru Nanak Dev Ji Gurdwara have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **ON BEHALF OF THE COMMITTEE:**

  
.....  
Munmohan S Kasbia

Date: 8 April 2022

**Independent Examiner's Report to the Shri Guru Nanak Dev Ji Gurdwara**

**SHRI GURU NANAK DEV JI GURDWARA**

I report on the accounts for the year ended 13 April 2021 set out on pages five to seven.

**Respective responsibilities of the Shri Guru Nanak Dev Ji Gurdwara and examiner**

The Shri Guru Nanak Dev Ji Gurdwara is responsible for the preparation of the accounts. The Shri Guru Nanak Dev Ji Gurdwara consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 43(3)(a) of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

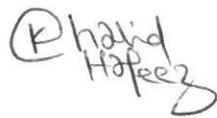
**Basis of the independent examiner's report**

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 Shri Guru Nanak Dev Ji Gurdwara concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 41 of the 1993 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 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.



**Medina Accountants Limited**  
**175 Alfreton Road**  
**Nottingham**  
**NG7 3JR**

Date: 8 April 2022

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**NOTTINGHAM NG7 3JR**  
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**SHRI GURU NANAK DEV JI GURDWARA**

**INCOME & EXPENDITURE ACCOUNT**

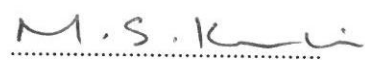
**Year ended 13 APRIL 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
Ardasa	5,791	9,979
General Donations	10,192	23,576
Chartal	4,744	6,528
Gift Aid Grant	8,539	8,824
Langar	-	<u>8,275</u>
<b>TOTAL INCOME</b>	<b>29,266</b>	<b>57,182</b>
<b>GENERAL EXPENDITURE</b>		
Gianni	1,614	7,300
Groceries	-	4,891
Heat & Light	6,757	5,447
Rates & Refuse	2,014	1,844
Building Repairs	6,885	2,869
Insurance	4,560	3,805
Telephone & Office Costs	725	633
Mortgage Interest	1,642	2,621
Misc	841	1,496
Legal & Professional Fees	<u>1,700</u>	<u>2,100</u>
	<b>26,738</b>	<b>33,006</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b><u>£2,528</u></b>	<b><u>£24,176</u></b>

**SHRI GURU NANAK DEV JI GURDWARA****BALANCE SHEET as at 13 APRIL 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>		
Freehold Property – Norton Street	296,622	296,622
Building Improvements	182,736	182,736
Fixtures & Fittings	<u>20,000</u>	<u>20,000</u>
	<u>499,358</u>	<u>499,358</u>
<b>CURRENT ASSETS</b>		
Bank Balances	<u>9,439</u>	<u>9,144</u>
<b>CURRENT LIABILITIES - Accruals</b>		
	2,937	900
	<u>505,860</u>	<u>507,602</u>
<b>NON-CURRENT LIABILITIES</b>		
Secured Mortgage	77,051	81,321
	<b><u>£428,809</u></b>	<b><u>£426,281</u></b>
<b>ACCUMULATED FUND</b>		
Balance at 13 Apr 2020	426,281	402,105
Excess of income over expenditure	2,528	<u>24,176</u>
<b>BALANCE at 13 Apr 2021</b>	<b><u>£428,809</u></b>	<b><u>£426,281</u></b>

The financial statements were approved by the Shri Guru Nanak Dev Ji Gurdwara  
on 8 April 2022 and were signed on its behalf by:

  
.....  
Munmohan S Kasbia

## **SHRI GURU NANAK DEV JI GURDWARA**

### **Notes to the Financial Statements for the Year Ended 13 April 2021**

#### **1. ACCOUNTING POLICIES**

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

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

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **2. ACTIVITIES FOR GENERATING FUNDS**

	£
Surplus On Activities	£2,528

