

SHRI GURU TEGH BAHADHUR GURDWARA

England & Wales · Charity number 1146231

Details

Status Registered

Legal form Other

Registered 2012-03-05

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

Contact

Address 2 Marlborough Road
Nuneaton
CV11 5PG

Phone 02476353442

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Activities

Objects: 1)TO ADVANCE THE SIKH RELIGION IN WARWICKSHIRE FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, SEMINARS, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS AND BY SUCH OTHER MEANS AS THE TRUSTEES MAY DETERMINE TO ENLIGHTEN OTHERS ABOUT THE SIKH RELIGION. 2)SUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: To advance the Sikh religion in Warwickshire for the benefit of the public, through the holding of prayer meetings, seminars, public celebration of religious festivals and by such other means as the trustees may determine. Such charitable purposes for the public benefit as are exclusively charitable, according to the laws of England & Wales, as the trustees may from time-to-time determine.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£79,829	£38,299	-	-
2024-03-31	£77,261	£57,045	-	-
2023-03-31	£37,679	£37,503	-	-
2022-03-31	£45,038	£38,685	-	-
2021-03-31	£35,575	£17,853	-	-

Trustees

Name	Role	Appointed
Gurmej Singh		2015-04-01
Kuldip Singh Basra		2021-11-07
Nirmal Singh		2015-04-01
avtar singh rai		2021-11-07

SHRI GURU TEGH BAHADHUR GURDWARA

England & Wales - Charity number 1146231

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/04/2024 **To** 31/03/2025

Charity name: Shri Guru Tegh Bahadur Gurdwara

Charity registration number: 1146231

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the Sikh religion in Nuneaton for the benefit of the public.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Holding of prayer meetings. Holding of seminars. Public celebration of religious festivals.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Confirmed.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The continued maintenance and upkeep of the Gurdwara, and the advancement of the Sikh religion in Nuneaton.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Charity's reserves increased during the year as a result of more donations and a grant being received from Nuneaton & Bedworth Borough Council. The Charity is in a strong position financially.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	All reserves held are unreserved, and are therefore available to all aspects of the Gurdwara
Amount of reserves held	Para 1.22	£99,706
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from the public – i.e. people who visit the Gurdwara.
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Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution adopted 1 January 2012
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Unincorporated trust.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by existing trustees.

Reference and Administrative details

Charity name	Shri Guru Tegh Bahadur Gurdwara
Other name the charity uses	
Registered charity number	1146231
Charity's principal address	Unit 1&2, Marlborough Road Nuneaton Warwickshire CV11 5PG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Avtar Singh Rai			
2	Kuldip Singh Basra			
3	Nirmal Singh			
4	Gurmej Singh			
5				
6				
7				
8				
9				
10				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information

Names and addresses of advisers

Type of adviser	Name	Address
Accountants	Sachdev & Co.	5 Albany Road, Coventry, CV5 6JQ

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Gurmej Singh	
Position (eg Secretary, Chair, etc)	Trustee	
Date	23/01/2026	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Shri Guru Tegh Bahadur Gurdwara		Charity No	1146231
Annual Accounts for the Period			
01/04/2024		To	31/03/2025

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	52,121	-	-	52,121	57,226
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	2,910	-	-	2,910	700
Investments	S04	21,198	-	-	21,198	13,066
Separate material item of income	S05	-	-	-	-	-
Other	S06	3,600	-	-	3,600	6,269
Total	S07	79,829	-	-	79,829	77,261
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	37,812	-	-	37,812	56,480
Separate material item of expense	S10	-	-	-	-	-
Other	S11	487	-	-	487	565
Total	S12	38,299	-	-	38,299	57,045
Net income/(expenditure) before investment gains/(losses)						
	S13	41,530	-	-	41,530	20,216
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	41,530	-	-	41,530	20,216
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	41,530	-	-	41,530	20,216
Reconciliation of funds:						
Total funds brought forward	S21	377,742	-	-	377,742	357,526
Total funds carried forward	S22	419,272	-	-	419,272	377,742

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	319,566	-	-	319,566	319,566
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	319,566	-	-	319,566	319,566
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	99,706	-	-	99,706	58,176
Total current assets		B10	99,706	-	-	99,706	58,176
Creditors: amounts falling due within one year							
	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	99,706	-	-	99,706	58,176
Total assets less current liabilities		B13	419,272	-	-	419,272	377,742
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	419,272	-	-	419,272	377,742
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	419,272	-	-	419,272	377,742
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	419,272	-	-	419,272	377,742

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Gurmej Singh	23/01/2026

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

☒

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

☒

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

Not applicable

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2

Yes*

☒

No*

☐

Please disclose:

(i) the nature of the change in accounting policy;

Not applicable

<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>Not applicable</i>

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☒	
No*	☐	

Please disclose:

<i>(i) the nature of any changes;</i>	<i>Not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>Not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>Not applicable</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☒	
No*	☐	

Please disclose:

<i>(i) the nature of the prior period error;</i>	<i>Not applicable</i>
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(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	<i>Not applicable</i>
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	<i>Not applicable</i>

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Government grants	The charity has received government grants in the reporting period
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.
Support costs	The charity has incurred expenditure on support costs.

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Yes	No	N/a
☒	☒	☒

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes	No	N/a
☒	☒	☒

Income from interest, royalties and dividends This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes	No	N/a
☒	☒	☒

Income from membership subscriptions Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes	No	N/a
☒	☒	☒

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes	No	N/a
☒	☒	☒

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
☒	☒	☒

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
☒	☒	☒

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
☒	☒	☒

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
☒	☒	☒

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
☒	☒	☒

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
☒	☒	☒

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
☒	☒	☒

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes	No	N/a
☒	☒	☒

Deferred income No material item of deferred income has been included in the accounts.

Yes	No	N/a
☒	☒	☒

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
☒	☒	☒

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
☒	☒	☒

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
☒	☒	☒

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least £2,000

They are valued at cost.

Yes	No	N/a
☒	☒	☒

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
☒	☒	☒
Yes	No	N/a

✓	✓	✓
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Yes No N/a

✓	✓	✓
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Yes No N/a

✓	✓	✓
---	---	---

Yes No N/a

✓	✓	✓
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Yes	No	N/a
✓	✓	✓

Yes	No	N/a

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Yes	No	N/a
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Yes	No	N/a
☒	☒	☒

Yes	No	N/a
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☒	☒	☒
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Yes No N/a

YES	NO	N/A
✓	✓	✓

Yes	No	N/a
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✓	✓	✓
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Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	47,121	-	-	47,121	46,167
	Gift Aid	-	-	-	-	11,059
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	5,000	-	-	5,000	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	52,121	-	-	52,121	57,226
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
	Gym Income	2,910	-	-	-	700
	Hall Hire	-	-	-	-	-
	Other	-	-	-	-	-
	Total	2,910	-	-	-	700
Income from investments:	Interest income	673	-	-	673	441
	Dividend income	-	-	-	-	-
	Rental and leasing income	20,525	-	-	20,525	12,625
	Other	-	-	-	-	-
	Total	21,198	-	-	21,198	13,066
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	Monies from Sikh Mission Day Centre	3,600	-	-	3,600	6,269
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	3,600	-	-	3,600	6,269
TOTAL INCOME		79,829	-	-	76,919	77,261

Other information:

**All income in the prior year was unrestricted except for:
(please provide description and amounts)**

N/A

**Where any endowment fund is converted into income in the
reporting period, please give the reason for the conversion.**

N/A

**Within the income items above the following items are
material: (please disclose the nature, amount and any prior
year amounts)**

N/A

Note 6

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-
	Incurred seeking legacies	-	-	-	-
	Incurred seeking grants				
	Operating membership schemes and social lotteries				
	Staging fundraising events				
	Fundraising agents				
	Operating a trading company undertaking non-charitable trading activity				
	Advertising, marketing, direct mail and publicity	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-
	Other trading activities				
	Investment management costs:	-	-	-	
	Investment administration costs	-	-	-	-
	Intellectual property licencing costs	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-
	Total expenditure on raising funds	-	-	-	-
Expenditure on charitable activities	Day-to-day running costs	37,812	-	37,812	56,480
	Donations made out	-	-	-	-
		-	-	-	-
	Total expenditure on charitable activities	37,812	-	37,812	56,480
Separate material item of expense		-	-	-	-
		-	-	-	-
	Total	-	-	-	-
Other	Bank charges	272	-	272	206
	Rental property expenses	215	-	215	359
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total other expenditure	487	-	487	565
TOTAL EXPENDITURE		38,299	-	38,299	57,045

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	150,000	109,727	-	59,839	319,566
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	150,000	109,727	-	59,839	319,566

14.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	
** Rate	0%	0%	0%	0%	

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	150,000	109,727	-	59,839	319,566
Net book value at the end of the year	150,000	109,727	-	59,839	319,566

Note 24

Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
99,706	58,176
-	-
99,706	58,176

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Shri Guru Tegh Bahadur Gurdwara

**On accounts for the year
ended**

31st March 2025

**Charity no
(if any)**

1146231

Set out on pages

1-13

**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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent
examiner's statement**

My examination was carried out in accordance with 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 the 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 statement 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Signed:

Date:

Name:

Dr Rakesh Sachdev BSc MSc PhD FCCA ACA

Relevant professional qualification(s) or body (if any):

ICAEW & ACCA

Address:

5 Albany Road

Coventry

CV5 6JQ

SHRI GURU TEGH BAHADHUR GURDWARA

England & Wales - Charity number 1146231

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/04/2023 **To** 31/03/2024

Charity name: Shri Guru Tegh Bahadur Gurdwara

Charity registration number: 1146231

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the Sikh religion in Nuneaton for the benefit of the public.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Holding of prayer meetings. Holding of seminars. Public celebration of religious festivals.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Confirmed.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The continued maintenance and upkeep of the Gurdwara, and the advancement of the Sikh religion in Nuneaton.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Charity's reserves increased during the year as a result of more donations being received. The Charity is in a strong position financially.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	All reserves held are unreserved, and are therefore available to all aspects of the Gurdwara
Amount of reserves held	Para 1.22	£58,176
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from the public – i.e. people who visit the Gurdwara.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution adopted 1 January 2012
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated trust.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by existing trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Shri Guru Tegh Bahadur Gurdwara
Other name the charity uses	
Registered charity number	1146231
Charity's principal address	Unit 1&2, Marlborough Road Nuneaton Warwickshire CV11 5PG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Gurbaksh Singh Bahia			
2	Gurmej Singh			
3	Nirmal Singh			
4	Avtar Singh Birring			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountants	Sachdev & Co.	5 Albany Road, Coventry, CV5 6JQ

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Gurmej Singh	
Position (eg Secretary, Chair, etc)	Trustee	
Date	18/01/2025	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Shri Guru Tegh Bahadur Gurdwara

Charity No
(if any)

1146231

Annual Accounts for the Period

01/04/2023

To

31/03/2024

Section A

Statement of financial activities

Recommended categories by
activity

Guidance Notes

Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
-----------------------------------	---	--------------------------------	-------------------------	---------------------------------

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

S01	57,226	-	-	57,226	30,204
-----	--------	---	---	--------	--------

Charitable activities

S02	-	-	-	-	-
-----	---	---	---	---	---

Other trading activities

S03	700	-	-	700	-
-----	-----	---	---	-----	---

Investments

S04	13,066	-	-	13,066	6,645
-----	--------	---	---	--------	-------

Separate material item of income

S05	-	-	-	-	-
-----	---	---	---	---	---

Other

S06	6,269	-	-	6,269	830
-----	-------	---	---	-------	-----

Total

S07	77,261	-	-	77,261	37,679
-----	--------	---	---	--------	--------

Resources expended (Note 6)

Expenditure on:

Raising funds

S08	-	-	-	-	-
-----	---	---	---	---	---

Charitable activities

S09	56,480	-	-	56,480	37,317
-----	--------	---	---	--------	--------

Separate material item of expense

S10	-	-	-	-	-
-----	---	---	---	---	---

Other

S11	565	-	-	565	186
-----	-----	---	---	-----	-----

Total

S12	57,045	-	-	57,045	37,503
-----	--------	---	---	--------	--------

Net income/(expenditure) before investment gains/(losses)

S13	20,216	-	-	20,216	176
-----	--------	---	---	--------	-----

Net gains/(losses) on investments

S14	-	-	-	-	-
-----	---	---	---	---	---

Net income/(expenditure)

S15	20,216	-	-	20,216	176
-----	--------	---	---	--------	-----

Extraordinary items

S16	-	-	-	-	-
-----	---	---	---	---	---

Transfers between funds

S17	-	-	-	-	-
-----	---	---	---	---	---

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

S18	-	-	-	-	-
-----	---	---	---	---	---

Other gains/(losses)

S19	-	-	-	-	-
-----	---	---	---	---	---

Net movement in funds

S20	20,216	-	-	20,216	176
-----	--------	---	---	--------	-----

Reconciliation of funds:

Total funds brought forward

S21	357,526	-	-	357,526	357,350
-----	---------	---	---	---------	---------

Total funds carried forward

S22	377,742	-	-	377,742	357,526
-----	---------	---	---	---------	---------

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	319,566	-	-	319,566	319,566
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	319,566	-	-	319,566	319,566
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)		B09	58,176	-	-	58,176	37,960
Total current assets		B10	58,176	-	-	58,176	37,960
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	58,176	-	-	58,176	37,960
Total assets less current liabilities		B13	377,742	-	-	377,742	357,526
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	377,742	-	-	377,742	357,526
Funds of the Charity							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	-	-	-	-	-
Unrestricted funds		B19	377,742	-	-	377,742	357,526
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	377,742	-	-	377,742	357,526

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Gurmej Singh	11/12/2024

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

☒

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

☒

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2

Yes*

☒

No*

☒

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	<i>Not applicable</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>Not applicable</i>

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☒	
No*	☒	

Please disclose:

<i>(i) the nature of any changes;</i>	<i>Not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>Not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>Not applicable</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☒	
No*	☒	

Please disclose:

(i) the nature of the prior period error;	<i>Not applicable</i>
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	<i>Not applicable</i>
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	<i>Not applicable</i>

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						

income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

✓	✓	✓
Yes	No	N/a
✓	✓	✓

Support costs

The charity has incurred expenditure on support costs.

Yes	No	N/a
✓	✓	✓

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes	No	N/a
✓	✓	✓

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes	No	N/a
✓	✓	✓

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes	No	N/a
✓	✓	✓

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes	No	N/a
✓	✓	✓

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
✓	✓	✓

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
✓	✓	✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓	✓	✓

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
✓	✓	✓

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
✓	✓	✓

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
✓	✓	✓

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
✓	✓	✓

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓	✓	✓

Deferred income

No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓	✓	✓

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓	✓	✓

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓	✓	✓

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓	✓	✓

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least £2,000

They are valued at cost.

Yes	No	N/a
✓	✓	✓

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
✓	✓	✓

They are valued at cost.

Yes	No	N/a
✓	✓	✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
✓	✓	✓

They are valued at cost.

Yes	No	N/a
✓	✓	✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
✓	✓	✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
✓	✓	✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
✓	✓	✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
✓	✓	✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓	✓	✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

Current asset investments

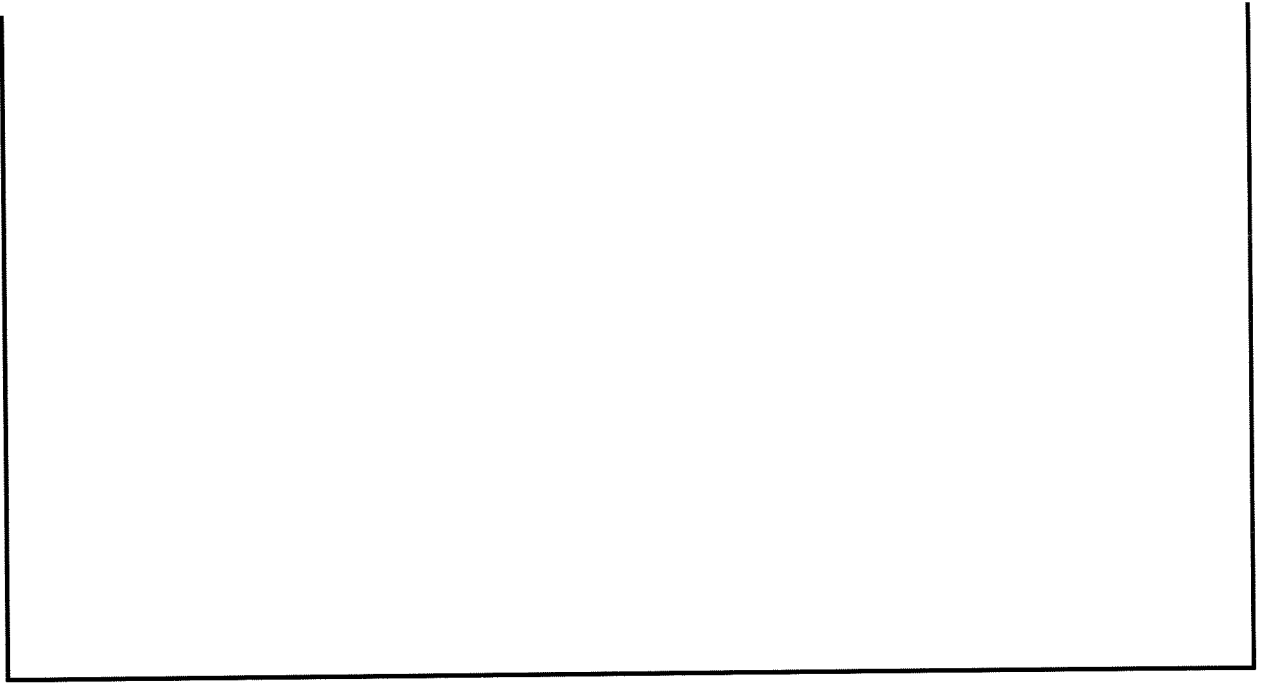
The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE



Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	46,167	-	-	46,167	30,204
	Gift Aid	11,059	-	-	11,059	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	830
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	57,226	-	-	57,226	31,034
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
	Gym Income	700	-	-	-	-
	Hall Hire	-	-	-	-	-
	Other	-	-	-	-	-
	Total	700	-	-	-	-
Income from investments:	Interest income	441	-	-	441	45
	Dividend income	-	-	-	-	-
	Rental and leasing income	12,625	-	-	12,625	6,600
	Other	-	-	-	-	-
	Total	13,066	-	-	13,066	6,645
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Monies from Sikh Mission Day Centre	6,269	-	-	6,269	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
		-	-	-	-	-

Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	6,269	-	-	6,269	-

TOTAL INCOME

77,261	-	-	76,561	37,679
--------	---	---	--------	--------

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Day-to-day running costs	56,480	-	-	56,480	35,517
	Donations made out	-	-	-	-	1,800
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	56,480	-	-	56,480	37,317
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

	-	-	-	-	-
Total	-	-	-	-	-

Other

Bank charges	206	-	-	206	186
Rental property expenses	359	-	-	359	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	565	-	-	565	186

TOTAL EXPENDITURE

57,045	-	-	57,045	37,503
--------	---	---	--------	--------

Section C**Notes to the accounts****(cont)****Note 14****Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	150,000	109,727	-	59,839	319,566
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	150,000	109,727	-	59,839	319,566

14.2 Depreciation and impairments****Basis**

SL	SL	SL	SL	
0%	0%	0%	0%	

**** Rate**

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	150,000	109,727	-	59,839	319,566
Net book value at the end of the year	150,000	109,727	-	59,839	319,566

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

--

the name of independent valuer, if applicable

--

the methods applied and significant assumptions

--

the carrying amount that would have been recognised had the assets been carried under the cost model.

--

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

--

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

--

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

--

Note 24 **Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
-	-
-	-
58,176	37,960
-	-
58,176	37,960

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Shri Guru Tegh Bahadur Gurdwara

On accounts for the year
ended

31 March 2024

Charity no
(if any)

1146231

Set out on pages

1-16

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent
examiner's statement

My examination was carried out in accordance with 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 the 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 statement 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Signed:

Date:

Name:

Dr Rakesh Sachdev BSc MSc PhD FCCA ACA

Relevant professional qualification(s) or body (if any):

ICAEW & ACCA

Address:

5 Albany Road

Coventry

CV5 6JQ

SHRI GURU TEGH BAHADHUR GURDWARA

England & Wales - Charity number 1146231

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/04/2022 To 31/03/2023

Charity name: Shri Guru Tegh Bahadur Gurdwara

Charity registration number: 1146231

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the Sikh religion in Nuneaton for the benefit of the public.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Holding of prayer meetings. Holding of seminars. Public celebration of religious festivals.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Confirmed.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The continued maintenance and upkeep of the Gurdwara, and the advancement of the Sikh religion in Nuneaton.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Charity's reserves did reduce during the year as a result of investment in the Gurdwara, but are still at a good level should any unexpected expenses arise.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	All reserves held are unreserved, and are therefore available to all aspects of the Gurdwara
Amount of reserves held	Para 1.22	£37,960
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from the public – i.e. people who visit the Gurdwara.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Constitution adopted 1 January 2012
How is the charity constituted? (e.g unincorporated association , CIO)	Para 1.25	Unincorporated trust.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by existing trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Shri Guru Tegh Bahadur Gurdwara
Other name the charity uses	
Registered charity number	1146231
Charity's principal address	Unit 1&2, Marlborough Road Nuneaton Warwickshire CV11 5PG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Gurbaksh Singh Bahia			
2	Gurmej Singh			
3	Nirmal Singh			
4	Avtar Singh Birring			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountants	Sachdev & Co.	5 Albany Road, Coventry, CV5 6JQ

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Gurmej Singh	
Position (eg Secretary, Chair, etc)	Trustee	
Date	15/07/2024	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Shri Guru Tegh Bahadur Gurdwara		Charity No (if any)	1146231
Annual Accounts for the Period			
01/04/2022	To	31/03/2023	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	30,204	-	-	30,204	38,002
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	6,645	-	-	6,645	6,636
Separate material item of income	S05	-	-	-	-	-
Other	S06	830	-	-	830	300
Total	S07	37,679	-	-	37,679	44,938
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	37,317	-	-	37,317	38,064
Separate material item of expense	S10	-	-	-	-	-
Other	S11	186	-	-	186	50
Total	S12	37,503	-	-	37,503	38,114
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	176	-	-	176	6,824
Net income/(expenditure) Extraordinary items	S14	-	-	-	-	-
Transfers between funds	S15	176	-	-	176	6,824
Other recognised gains/(losses):	S16	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S17	-	-	-	-	-
Other gains/(losses)	S18	-	-	-	-	-
Net movement in funds	S19	-	-	-	-	-
Reconciliation of funds:	S20	176	-	-	176	6,824
Total funds brought forward	S21	357,350	-	-	357,350	350,526
Total funds carried forward	S22	357,526	-	-	357,526	357,350

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	319,566	-	-	319,566	310,352
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	319,566	-	-	319,566	310,352
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	37,960	-	-	37,960	46,998
Total current assets		B10	37,960	-	-	37,960	46,998
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	37,960	-	-	37,960	46,998
Total assets less current liabilities		B13	357,526	-	-	357,526	357,350
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	357,526	-	-	357,526	357,350
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	357,526	-	-	357,526	357,350
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	357,526	-	-	357,526	357,350

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Gurmej Singh	12/07/2024

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

☒

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

<i>Not applicable</i>

Disclosure of any uncertainties that make the going concern assumption doubtful;

<i>Not applicable</i>

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>Not applicable</i>

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2

Yes*

☒

No*

☒

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

Not applicable

<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>Not applicable</i>

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of any changes;</i>	<i>Not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>Not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>Not applicable</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the prior period error;</i>	<i>Not applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>Not applicable</i>

(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.

Not applicable

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						

Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least
	They are valued at cost.
	The depreciation rates and methods used are disclosed in note 9.2.
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5
	They are valued at cost.
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒
Yes	No	N/a
☒	☒	☒

	They are valued at cost.	<table><tr><td>☒</td><td>☒</td><td>☒</td></tr></table>	☒	☒	☒															
☒	☒	☒																		
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>☒</td><td>☒</td><td>☒</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>☒</td><td>☒</td><td>☒</td></tr></table>	Yes	No	N/a	☒	☒	☒	Yes	No	N/a	☒	☒	☒						
Yes	No	N/a																		
☒	☒	☒																		
Yes	No	N/a																		
☒	☒	☒																		
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>☒</td><td>☒</td><td>☒</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>☒</td><td>☒</td><td>☒</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>☒</td><td>☒</td><td>☒</td></tr></table>	Yes	No	N/a	☒	☒	☒	Yes	No	N/a	☒	☒	☒	Yes	No	N/a	☒	☒	☒
Yes	No	N/a																		
☒	☒	☒																		
Yes	No	N/a																		
☒	☒	☒																		
Yes	No	N/a																		
☒	☒	☒																		
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>☒</td><td>☒</td><td>☒</td></tr></table>	Yes	No	N/a	☒	☒	☒												
Yes	No	N/a																		
☒	☒	☒																		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>☒</td><td>☒</td><td>☒</td></tr></table>	Yes	No	N/a	☒	☒	☒												
Yes	No	N/a																		
☒	☒	☒																		
	They are valued at fair value except where they qualify as basic financial instruments.	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>☒</td><td>☒</td><td>☒</td></tr></table>	Yes	No	N/a	☒	☒	☒												
Yes	No	N/a																		
☒	☒	☒																		

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

(cont)

Analysis of income

Other information:

**All income in the prior year was unrestricted except for:
(please provide description and amounts)**

**Where any endowment fund is converted into income in the
reporting period, please give the reason for the conversion.**

**Within the income items above the following items are
material: (please disclose the nature, amount and any prior
year amounts)**

Note 6

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities					
Day-to-day running costs	35,517	-	-	35,517	27,062
Donations made out	1,800	-	-	1,800	11,002
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on charitable activities	37,317	-	-	37,317	38,064
Separate material item of expense					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

	-	-	-	-	-
Total	-	-	-	-	-

Other

Bank charges	186	-	-	186	50
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	186	-	-	186	50

TOTAL EXPENDITURE

37,503	-	-	37,503	38,114
--------	---	---	--------	--------

Note 14 **Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	150,000	109,727	-	50,625	310,352
Additions	-	-	-	9,214	9,214
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	150,000	109,727	-	59,839	319,566

14.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	
** Rate	0%	0%	0%	0%	

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	150,000	109,727	-	50,625	310,352
Net book value at the end of the year	150,000	109,727	-	59,839	319,566

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

--

the name of independent valuer, if applicable

--

the methods applied and significant assumptions

--

the carrying amount that would have been recognised had the assets been carried under the cost model.

--

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

--

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

--

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

--

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
37,960	46,998
-	-
37,960	46,998

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Shri Guru Tegh Bahadur Gurdwara

On accounts for the year
ended

31 March 2023

Charity no
(if any)

1146231

Set out on pages

1-15

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent
examiner's statement

My examination was carried out in accordance with 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 the 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 statement 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Signed:

Rakesh Sachdev

Date:

17 July 2024

Name:

Dr Rakesh Sachdev BSc MSc PhD FCCA ACA

**Relevant professional
qualification(s) or body
(if any):**

ICAEW & ACCA

Address:

5 Albany Road

Coventry

CV5 6JQ

SHRI GURU TEGH BAHADHUR GURDWARA

England & Wales - Charity number 1146231

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/04/2021 To 31/03/2022

Charity name: Shri Guru Tegh Bahadur Gurdwara

Charity registration number: 1146231

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the Sikh religion in Nuneaton for the benefit of the public.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Holding of prayer meetings. Holding of seminars. Public celebration of religious festivals.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Confirmed.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The continued maintenance and upkeep of the Gurdwara, and the advancement of the Sikh religion in Nuneaton.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Charity's reserves have increased over the year, donations have increased as the Gurdwara has now fully reopened after the COVID-19 pandemic.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	All reserves held are unreserved, and are therefore available to all aspects of the Gurdwara
Amount of reserves held	Para 1.22	£46,997
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from the public – i.e. people who visit the Gurdwara.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution adopted 1 January 2012
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated trust.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by existing trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Shri Guru Tegh Bahadur Gurdwara
Other name the charity uses	
Registered charity number	1146231
Charity's principal address	Unit 1&2, Marlborough Road Nuneaton Warwickshire CV11 5PG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Gurbaksh Singh Bahia			
2	Gurmej Singh			
3	Nirmal Singh			
4	Avtar Singh Birring			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountants	Sachdev & Co.	5 Albany Road, Coventry, CV5 6JQ

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Kuldip Singh Basra	
Position (eg Secretary, Chair, etc)	Trustee	
Date	31/01/2023	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Shri Guru Tegh Bahadur Gurdwara		Charity No (if any)	1146231
Annual Accounts for the Period			
01/04/2021	To	31/03/2022	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	38,102	-	-	38,102	11,101
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	550
Investments	S04	6,636	-	-	6,636	9,054
Separate material item of income	S05	-	-	-	-	-
Other	S06	300	-	-	300	14,870
Total	S07	45,038	-	-	45,038	35,575
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	38,685	-	-	38,685	17,853
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	38,685	-	-	38,685	17,853
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	6,353	-	-	6,353	17,722
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	6,353	-	-	6,353	17,722
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	6,353	-	-	6,353	17,722
Reconciliation of funds:						
Total funds brought forward	S21	350,526	-	-	350,526	332,804
Total funds carried forward	S22	356,879	-	-	356,879	350,526

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	309,882	-	-	309,882	309,882
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	309,882	-	-	309,882	309,882
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	3,431
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	46,997	-	-	46,997	37,213
Total current assets		B10	46,997	-	-	46,997	40,644
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	46,997	-	-	46,997	40,644
Total assets less current liabilities		B13	356,879	-	-	356,879	350,526
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	356,879	-	-	356,879	350,526
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	356,879	-	-	356,879	350,526
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	356,879	-	-	356,879	350,526

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Kuldip Singh Basra	31/01/2023

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

Not applicable

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2

Yes*

☒

No*

☒

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	

(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Support costs	The charity has incurred expenditure on support costs. The value of any voluntary help received is not included in the accounts but is described	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

✓	✓	✓
Yes	No	N/a
✓	✓	✓
Yes	No	N/a
✓	✓	✓
Yes	No	N/a
✓	✓	✓
Yes	No	N/a
✓	✓	✓
Yes	No	N/a
✓	✓	✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓	✓	✓
Yes	No	N/a
✓	✓	✓
Yes	No	N/a
✓	✓	✓
Yes	No	N/a
✓	✓	✓
Yes	No	N/a
✓	✓	✓
Yes	No	N/a
✓	✓	✓
Yes	No	N/a
✓	✓	✓
Yes	No	N/a
✓	✓	✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost. The depreciation rates and methods used are disclosed in note 9.2.
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 They are valued at cost.
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
✓	✓	✓
Yes	No	N/a
✓	✓	✓
Yes	No	N/a
✓	✓	✓

	They are valued at cost.	Yes	No	N/a
		✓	✓	✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		✓	✓	✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		✓	✓	✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		✓	✓	✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		✓	✓	✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		✓	✓	✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓	✓	✓
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓	✓	✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		✓	✓	✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Section C

Notes to the accounts

(cont)

Note 3

Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	38,102	-	-	38,102	11,101
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	38,102	-	-	38,102	11,101
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
	Gym Income	-	-	-	-	550
	Hall Hire	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	550
Income from investments:	Interest income	36	-	-	36	4
	Dividend income	-	-	-	-	-
	Rental and leasing income	6,600	-	-	6,600	9,050
	Other	-	-	-	-	-
	Total	6,636	-	-	6,636	9,054
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	HMRC Job Retention Scheme Grants	-	-	-	-	14,870
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	300	-	-	300	-
	Total	300	-	-	300	14,870
TOTAL INCOME		45,038	-	-	45,038	35,575

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Day-to-day Running Costs	38,865	-	-	38,865	17,853
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	38,865	-	-	38,865	17,853
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		38,865	-	-	38,865	17,853

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1	Day-to-day Running Costs			38,865	17,853
Activity 2					
Other					
Total				20,579	31,847

Prior year expenditure on charitable activities can be analysed as follows:

Day-to-day Running Costs

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Section C**Notes to the accounts****(cont)****Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	150,000	109,727	-	50,155	309,882
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	150,000	109,727	-	50,155	309,882

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	150,000	109,727	-	50,155	309,882
Net book value at the end of the year	150,000	109,727	-	50,155	309,882

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

--

the name of independent valuer, if applicable

--

the methods applied and significant assumptions

--

the carrying amount that would have been recognised had the assets been carried under the cost model.

--

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

--

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

--

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	3,431
0	3,431

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Note 24

Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
46,997	37,213
-	-
46,997	37,213

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Shri Guru Tegh Bahadur Gurdwara

On accounts for the year
ended

31 March 2022

Charity no
(if any)

1146231

Set out on pages

1-15

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent
examiner's statement

My examination was carried out in accordance with 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 the 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 statement 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Signed:

Date:

31/01/2023

Name:

Dr Rakesh Sachdev BSc MSc PhD FCCA ACA

Relevant professional qualification(s) or body (if any):

ICAEW & ACCA

Address:

5 Albany Road

Coventry

CV5 6JQ

SHRI GURU TEGH BAHADHUR GURDWARA

England & Wales - Charity number 1146231

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/04/2020 **To** 31/03/2021

Charity name: Shri Guru Tegh Bahadur Gurdwara

Charity registration number: 1146231

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the Sikh religion in Nuneaton for the benefit of the public.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Holding of prayer meetings. Holding of seminars. Public celebration of religious festivals.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Confirmed.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The continued maintenance and upkeep of the Gurdwara, and the advancement of the Sikh religion in Nuneaton.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Despite being forced to close for long periods during the year as a result of Covid-19, the Charity's reserves have increased over the year. The loan on the premises has now also been fully repaid.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	All reserves held are unreserved, and are therefore available to all aspects of the Gurdwara
Amount of reserves held	Para 1.22	£39,752
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from the public – i.e. people who visit the Gurdwara.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Constitution adopted 1 January 2012
How is the charity constituted? (e.g unincorporated association , CIO)	Para 1.25	Unincorporated trust.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by existing trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Shri Guru Tegh Bahadur Gurdwara
Other name the charity uses	
Registered charity number	1146231
Charity's principal address	Unit 1&2, Marlborough Road Nuneaton Warwickshire CV11 5PG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Gurbaksh Singh Bahia			
2	Gurmej Singh			
3	Nirmal Singh			
4	Avtar Singh Birring			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountants	Sachdev & Co.	5 Albany Road, Coventry, CV5 6JQ

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Gurmej Singh	
Position (eg Secretary, Chair, etc)	Trustee	
Date	28/01/2022	



Shri Guru Tegh Bahadur Gurdwara		Charity No (if any)	1146231
Annual Accounts for the Period			
01/04/2020	To	31/03/2021	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	11,101	-	-	11,101	45,919
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	550	-	-	550	1,416
Investments	S04	9,054	-	-	9,054	19,515
Separate material item of income	S05	-	-	-	-	-
Other	S06	14,870	-	-	14,870	-
Total	S07	35,575	-	-	35,575	66,850
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	17,853	-	-	17,853	20,579
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	17,853	-	-	17,853	20,579
Net income/(expenditure) before investment gains/(losses)	S13	17,722	-	-	17,722	46,271
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	17,722	-	-	17,722	46,271
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	17,722	-	-	17,722	46,271
Reconciliation of funds:						
Total funds brought forward	S21	335,343	-	-	335,343	289,072
Total funds carried forward	S22	353,065	-	-	353,065	335,343

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	309,882	-	-	309,882	309,882
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	309,882	-	-	309,882	309,882
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	3,431	-	-	3,431	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	39,752	-	-	39,752	25,773
Total current assets		B10	43,183	-	-	43,183	25,773
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	43,183	-	-	43,183	25,773
Total assets less current liabilities		B13	353,065	-	-	353,065	335,655
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	312
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	353,065	-	-	353,065	335,343
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	353,065	-	-	353,065	335,343
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	353,065	-	-	353,065	335,343

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Gurmej Singh	28/01/2022

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*

✓

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	

(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	Yes ☒	No ☒	N/a ☒
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes ☒	No ☒	N/a ☒
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes ☒	No ☒	N/a ☒
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes ☒	No ☒	N/a ☒
Government grants	The charity has received government grants in the reporting period	Yes ☒	No ☒	N/a ☒
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes ☒	No ☒	N/a ☒
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes ☒	No ☒	N/a ☒
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes ☒	No ☒	N/a ☒
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes ☒	No ☒	N/a ☒
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes ☒	No ☒	N/a ☒
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes ☒	No ☒	N/a ☒
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes ☒	No ☒	N/a ☒
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes ☒	No ☒	N/a ☒
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes ☒	No ☒	N/a ☒
Support costs	The charity has incurred expenditure on support costs.	Yes ☒	No ☒	N/a ☒
	The value of any voluntary help received is not included in the accounts but is described	Yes	No	N/a

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

✓	✓	✓
Yes	No	N/a

Income from interest, royalties and dividends This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

✓	✓	✓
Yes	No	N/a

Income from membership subscriptions Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

✓	✓	✓
Yes	No	N/a

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

✓	✓	✓
Yes	No	N/a

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

✓	✓	✓
Yes	No	N/a

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

✓	✓	✓
Yes	No	N/a

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

✓	✓	✓
Yes	No	N/a

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

✓	✓	✓
Yes	No	N/a

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

✓	✓	✓
Yes	No	N/a

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

✓	✓	✓
Yes	No	N/a

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

✓	✓	✓
Yes	No	N/a

Redundancy cost The charity made no redundancy payments during the reporting period.

✓	✓	✓
Yes	No	N/a

Deferred income No material item of deferred income has been included in the accounts.

✓	✓	✓
Yes	No	N/a

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

✓	✓	✓
Yes	No	N/a

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

✓	✓	✓
Yes	No	N/a

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

✓	✓	✓
Yes	No	N/a

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

✓	✓	✓
Yes	No	N/a

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

✓	✓	✓
Yes	No	N/a

They are valued at cost.

✓	✓	✓
Yes	No	N/a

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

✓	✓	✓
Yes	No	N/a

They are valued at cost.

Yes	No	N/a
✓	✓	✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
✓	✓	✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
✓	✓	✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
✓	✓	✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
✓	✓	✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓	✓	✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Section C	Notes to the accounts	(cont)
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Note 3 **Analysis of income**

		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income	funds	£	£
Analysis						
Donations and legacies:	Donations and gifts	11,101	-	-	11,101	45,919
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	11,101	-	-	11,101	45,919
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
	Gym Income	550	-	-	-	1,230
	Hall Hire	-	-	-	-	186
	Other	-	-	-	-	-
	Total	550	-	-	-	1,416
Income from investments:	Interest income	4	-	-	4	15
	Dividend income	-	-	-	-	-
	Rental and leasing income	9,050	-	-	9,050	19,500
	Other	-	-	-	-	-
	Total	9,054	-	-	9,054	19,515
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	HMRC Job Retention Scheme Grants	14,870	-	-	14,870	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	14,870	-	-	14,870	-
TOTAL INCOME		35,575	-	-	35,025	66,850

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 6

Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Day-to-day Running Costs	17,853	-	-	17,853	20,579
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	17,853	-	-	17,853	20,579
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		17,853	-	-	17,853	20,579

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1	Day-to-day Running Costs			20,579	31,847
Activity 2					
Other					
Total				20,579	31,847

Prior year expenditure on charitable activities can be analysed as follows:

Day-to-day Running Costs

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	150,000	109,727	-	50,155	309,882
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	150,000	109,727	-	50,155	309,882

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	150,000	109,727	-	50,155	309,882
Net book value at the end of the year	150,000	109,727	-	50,155	309,882

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

--

the name of independent valuer, if applicable

--

the methods applied and significant assumptions

--

the carrying amount that would have been recognised had the assets been carried under the cost model.

--

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

--

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

--

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

--

**** The "transfers" row is for movements between fixed asset categories.***

***** Please indicate the method of depreciation by deleting the method not applicable (SL = straight***

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
3,431	-
3,431	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	312	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	312	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Note 24

Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
39,752	25,773
-	-
39,752	25,773

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Shri Guru Tegh Bahadur Gurdwara

On accounts for the year
ended

31 March 2021

Charity no
(if any)

1146231

Set out on pages

1-16

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent
examiner's statement

My examination was carried out in accordance with 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 the 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 statement 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Signed: Rakesh Sachdev

Date: 28.01.2022

Name: Dr Rakesh Sachdev BSc MSc PhD FCCA ACA

**Relevant professional
qualification(s) or body
(if any):**

ICAEW & ACCA

Address:

5 Albany Road

Coventry

CV5 6JQ