



**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	<b>To advance the Sikh religion in Nuneaton for the benefit of the public.</b>
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	<b>Holding of prayer meetings.</b> <b>Holding of seminars.</b> <b>Public celebration of religious festivals.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>Confirmed.</b>

## 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	<b>The continued maintenance and upkeep of the Gurdwara, and the advancement of the Sikh religion in Nuneaton.</b>



## Financial Review

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

### 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	<b>Donations from the public – i.e. people who visit the Gurdwara.</b>
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## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	<b>Constitution adopted 1 January 2012</b>
How is the charity constituted? (e.g. <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	<b>Unincorporated trust.</b>
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	<b>Appointed by existing trustees.</b>



## Reference and Administrative details

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

**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

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### 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

<b>Signature(s)</b>		
<b>Full name(s)</b>	Gurmej Singh	
<b>Position (eg Secretary, Chair, etc)</b>	Trustee	
<b>Date</b>	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
<b>Incoming resources (Note 3)</b>						
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
<b>Total</b>	S07	79,829	-	-	79,829	77,261
<b>Resources expended (Note 6)</b>						
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
<b>Total</b>	S12	38,299	-	-	38,299	57,045
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	41,530	-	-	41,530	20,216
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	41,530	-	-	41,530	20,216
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	41,530	-	-	41,530	20,216
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	377,742	-	-	377,742	357,526
<b>Total funds carried forward</b>	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
<b>Fixed assets</b>							
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	-	-	-	-	-
<b>Total fixed assets</b>		B05	319,566	-	-	319,566	319,566
<b>Current assets</b>							
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
<b>Total current assets</b>		B10	99,706	-	-	99,706	58,176
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	-	-	-	-	-
<b>Net current assets/(liabilities)</b>		B12	99,706	-	-	99,706	58,176
<b>Total assets less current liabilities</b>		B13	419,272	-	-	419,272	377,742
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	419,272	-	-	419,272	377,742
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19	419,272		-	419,272	377,742
Revaluation reserve		B20				-	
<b>Total funds</b>		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:

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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.

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## 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\*

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No\*

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*Please disclose:*

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

*Not applicable*



<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	<i>Not applicable</i>
<b><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></b>	<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*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	

***Please disclose:***

<b><i>(i) the nature of any changes;</i></b>	<i>Not applicable</i>
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	<i>Not applicable</i>
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	<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*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	

***Please disclose:***

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



## 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.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Offsetting</b>	<p>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.</p>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>
<b>Legacies</b>	<p>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).</p> <p>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.</p>
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>
<b>Tax reclaims on donations and gifts</b>	<p>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.</p>
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
<b>Donated services and facilities</b>	<p>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.</p> <p>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.</p>
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>



**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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## 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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## 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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a



They are valued at cost.

✓	✓	✓
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#### 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

✓	✓	✓
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Yes No N/a

✓	✓	✓
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They are valued at cost.

#### 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

✓	✓	✓
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Yes No N/a

✓	✓	✓
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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

✓	✓	✓
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#### 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

✓	✓	✓
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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

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

#### 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

✓	✓	✓
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#### 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

✓	✓	✓
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Yes No N/a

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

#### 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	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	-	-	-	-	-
	<b>Total</b>	<b>52,121</b>	<b>-</b>	<b>-</b>	<b>52,121</b>	<b>57,226</b>
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other trading activities:		-	-	-	-	-
	Gym Income	2,910	-	-	-	700
	Hall Hire	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>2,910</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>
Income from investments:	Interest income	673	-	-	673	441
	Dividend income	-	-	-	-	-
	Rental and leasing income	20,525	-	-	20,525	12,625
	Other	-	-	-	-	-
	<b>Total</b>	<b>21,198</b>	<b>-</b>	<b>-</b>	<b>21,198</b>	<b>13,066</b>
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-
	<b>Total</b>	<b>3,600</b>	<b>-</b>	<b>-</b>	<b>3,600</b>	<b>6,269</b>
<b>TOTAL INCOME</b>		<b>79,829</b>	<b>-</b>	<b>-</b>	<b>76,919</b>	<b>77,261</b>



**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 £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>	Incurring seeking donations	-	-	-	-
	Incurring seeking legacies	-	-	-	-
	Incurring 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	-	-	-	-
	<b>Total expenditure on raising funds</b>	-	-	-	-
<b>Expenditure on charitable activities</b>	Day-to-day running costs	37,812	-	37,812	56,480
	Donations made out	-	-	-	-
		-	-	-	-
	<b>Total expenditure on charitable activities</b>	37,812	-	37,812	56,480
<b>Separate material item of expense</b>		-	-	-	-
		-	-	-	-
	<b>Total</b>	-	-	-	-
<b>Other</b>	Bank charges	272	-	272	206
	Rental property expenses	215	-	215	359
		-	-	-	-
		-	-	-	-
		-	-	-	-
	<b>Total other expenditure</b>	487	-	487	565
<b>TOTAL EXPENDITURE</b>		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**

<b>**Basis</b>	SL	SL	SL	SL	
<b>** Rate</b>	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**

31<sup>st</sup> 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