

Gurdawara Guru Hargobind Sahib Ji

Charity No. 1151350

Company No.

Trustees' Report and Unaudited Accounts

10 September 2020

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 10 September 2020.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No.

Charity No. 1151350

Registered Office

Potternewton Mansion

Potternewton Park

Harehills Lane

Leeds

LS7 4HB

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Jaswant Singh

Shamsher Singh

Accountants

HCA Group

Capital House

7 Sheepscar Court

Northside Business Park

Leeds

LS7 2BB

#### OBJECTIVES AND ACTIVITIES

A larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Gurdawara Guru Hargobind Sahib Ji  
Trustees Annual Report

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Shamsher Singh  
Trustee  
11 December 2020

Independent Examiner's Report to the trustees of Gurdawara Guru Hargobind Sahib Ji

I report to the charity trustees on my examination of the accounts of Gurdawara Guru Hargobind Sahib Ji for the year ended 10 September 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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

Raza Effendi  
ICAEW  
HCA Group  
Capital House  
7 Sheepscar Court  
Northside Business Park  
Leeds  
LS7 2BB  
11 December 2020

Gurdawara Guru Hargobind Sahib Ji  
Statement of Financial Activities  
for the year ended 10 September 2020

		Unrestrict ed funds	Restricted funds	Total funds	Total funds
		2020	2020	2020	2019
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies	4	5,939	5,933	11,872	31,444
Charitable activities	5	-	29,458	29,458	36,516
Other	6	24,518	4,057	28,575	16,886
Total		30,457	39,448	69,905	84,846
Expenditure on:					
Other	7	36,932	13,731	50,663	78,211
Total		36,932	13,731	50,663	78,211
Net gains on investments		-	-	-	-
Net income		(6,475)	25,717	19,242	6,635
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		(6,475)	25,717	19,242	6,635
Other gains and losses					
Net movement in funds		(6,475)	25,717	19,242	6,635
Reconciliation of funds:					
Total funds brought forward		147,501	56,517	204,018	197,383
Total funds carried forward		141,026	82,234	223,260	204,018

Gurdawara Guru Hargobind Sahib Ji  
Summary Income and Expenditure Account  
for the year ended 10 September 2020

	2020 £	2019 £
Income	69,905	84,846
Gross income for the year	<u>69,905</u>	<u>84,846</u>
Expenditure	45,262	72,683
Interest payable	5,401	5,528
Total expenditure for the year	<u>50,663</u>	<u>78,211</u>
Net income before tax for the year	19,242	6,635
Net income for the year	<u><u>19,242</u></u>	<u><u>6,635</u></u>

Gurdawara Guru Hargobind Sahib Ji

Balance Sheet

at 10 September 2020

Company No.	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	9	762,474	762,474
		<u>762,474</u>	<u>762,474</u>
Current assets			
Cash at bank and in hand		11,294	17,043
		<u>11,294</u>	<u>17,043</u>
Creditors: Amount falling due within one year	10	(2,406)	(23,340)
Net current assets/(liabilities)		<u>8,888</u>	<u>(6,297)</u>
Total assets less current liabilities		771,362	756,177
Creditors: Amounts falling due after more than one year	11	(548,102)	(552,159)
Net assets excluding pension asset or liability		<u>223,260</u>	<u>204,018</u>
Total net assets		<u><u>223,260</u></u>	<u><u>204,018</u></u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		82,234	56,517
		<u>82,234</u>	<u>56,517</u>
Unrestricted funds	12		
General funds		141,026	147,501
		<u>141,026</u>	<u>147,501</u>
Reserves	12		
Total funds		<u><u>223,260</u></u>	<u><u>204,018</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 10 September 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 11 December 2020

And signed on its behalf by:

Shamsher Singh

Trustee

11 December 2020

Gurdawara Guru Hargobind Sahib Ji  
Statement of Cash flows  
for the year ended 10 September 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	19,242	6,635
Adjustments for:		
Dividends, interest and rents from investments	(28,575)	(16,886)
(Decrease)/Increase in trade and other payables	(24,991)	221,302
Net cash (used in)/provided by operating activities	<u>(34,324)</u>	<u>211,051</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	28,575	16,886
Net cash from/(used in) investing activities	<u>28,575</u>	<u>(227,987)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(5,749)	(16,936)
Cash and cash equivalents at the beginning of the year	17,043	33,979
Cash and cash equivalents at the end of the year	<u>11,294</u>	<u>17,043</u>
Components of cash and cash equivalents		
Cash and bank balances	11,294	17,043
	<u>11,294</u>	<u>17,043</u>

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

## 3 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	13,242	18,202	31,444
Charitable activities	-	36,516	36,516
Other	12,829	4,057	16,886
Total	<u>26,071</u>	<u>58,775</u>	<u>84,846</u>
Expenditure on:			
Other	72,098	6,113	78,211
Total	<u>72,098</u>	<u>6,113</u>	<u>78,211</u>
Net income	<u>(46,027)</u>	<u>52,662</u>	<u>6,635</u>
Net income before other gains/(losses)	(46,027)	52,662	6,635
Other gains and losses:			
Net movement in funds	<u>(46,027)</u>	<u>52,662</u>	<u>6,635</u>
Reconciliation of funds:			
Total funds brought forward	193,528	3,855	197,383
Total funds carried forward	<u>147,501</u>	<u>56,517</u>	<u>204,018</u>

## 4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Appeals and donations	5,939	5,933	11,872	31,444
	<u>5,939</u>	<u>5,933</u>	<u>11,872</u>	<u>31,444</u>

## 5 Income from charitable activities

	Restricted £	Total 2020 £	Total 2019 £
National Heritage	22,540	22,540	-
DCMS Scheme	6,918	6,918	36,516
	<u>29,458</u>	<u>29,458</u>	<u>36,516</u>

6 Other income

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Gift Aid tax reclaimed	9,125	-	9,125	12,829
Deferred income	-	4,057	4,057	4,057
Other income	15,393	-	15,393	-
	<u>24,518</u>	<u>4,057</u>	<u>28,575</u>	<u>16,886</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Bank loan and overdraft interest payable	5,401	-	5,401	5,528
Employee costs	6,332	-	6,332	7,694
Premises costs	18,927	13,634	32,561	46,093
General administrative costs	5,472	97	5,569	5,723
Legal and professional costs	800	-	800	13,173
	<u>36,932</u>	<u>13,731</u>	<u>50,663</u>	<u>78,211</u>

8 Staff costs

Salaries and wages	5,542	6,334
	<u>5,542</u>	<u>6,334</u>

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	£	£
Cost or revaluation		
At 11 September 2019	762,474	762,474
At 10 September 2020	<u>762,474</u>	<u>762,474</u>
Net book values		
At 10 September 2020	762,474	762,474
At 10 September 2019	<u>762,474</u>	<u>762,474</u>

10 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Loans from trustees	1,566	22,500
Accruals and deferred income	840	840
	<u>2,406</u>	<u>23,340</u>

11 Creditors:  
amounts falling due after more than one year

	2020 £	2019 £
Bank loans and overdrafts	353,356	353,356
Accruals and deferred income	194,746	198,803
	<u>548,102</u>	<u>552,159</u>

12 Movement in funds

	At 11 September 2019 £	Incoming resources (including other gains/losses ) £	Resources expended £	At 10 September 2020 £
Restricted funds:				
Restricted income funds:				
	56,517	39,448	(13,731)	82,234
<i>Total</i>	<u>56,517</u>	<u>39,448</u>	<u>(13,731)</u>	<u>82,234</u>
Unrestricted funds:				
General funds	147,501	30,457	(36,932)	141,026
Revaluation Reserves:				
Total funds	<u>204,018</u>	<u>69,905</u>	<u>(50,663)</u>	<u>223,260</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	-	762,474	762,474
Net current assets	4,713	4,175	8,888
Creditors due in more than one year and provisions	(353,356)	(194,746)	(548,102)
	<u>(348,643)</u>	<u>571,903</u>	<u>223,260</u>

14 Reconciliation of net debt

	At 11 September 2019 £	Cash flows £	New HP/Finance leases £	At 10 September 2020 £
Cash and cash equivalents	17,043	(5,749)		11,294
	<u>17,043</u>	<u>(5,749)</u>	-	<u>11,294</u>
Bank loans	(353,356)	-		(353,356)
	<u>(353,356)</u>	<u>-</u>	-	<u>(353,356)</u>
Net debt	<u>(336,313)</u>	<u>(5,749)</u>	-	<u>(342,062)</u>

15 Related party disclosures  
*Controlling party*

Gurdawara Guru Hargobind Sahib Ji  
Detailed Statement of Financial Activities  
for the year ended 10 September 2020

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies				
Appeals and donations	5,939	5,933	11,872	31,444
	<u>5,939</u>	<u>5,933</u>	<u>11,872</u>	<u>31,444</u>
Charitable activities				
National Heritage	-	22,540	22,540	-
DCMS Scheme	-	6,918	6,918	36,516
	<u>-</u>	<u>29,458</u>	<u>29,458</u>	<u>36,516</u>
Other				
Gift Aid tax reclaimed	9,125	-	9,125	12,829
Deferred income	-	4,057	4,057	4,057
Other income	15,393	-	15,393	-
	<u>24,518</u>	<u>4,057</u>	<u>28,575</u>	<u>16,886</u>
Total income and endowments	30,457	39,448	69,905	84,846
Expenditure on:				
Other expenditure				
Bank loan and overdraft interest payable	5,401	-	5,401	5,528
	<u>5,401</u>	<u>-</u>	<u>5,401</u>	<u>5,528</u>
Employee costs				
Salaries/wages	5,542	-	5,542	6,334
Staff entertainment	790	-	790	-
Staff welfare	-	-	-	1,360
	<u>6,332</u>	<u>-</u>	<u>6,332</u>	<u>7,694</u>
Premises costs				
Rates	2,321	-	2,321	1,662
Light, heat and power	9,673	-	9,673	7,588
Premises cleaning	977	-	977	847
Premises repairs and maintenance	5,126	13,634	18,760	35,996
Other premises costs	830	-	830	-
	<u>18,927</u>	<u>13,634</u>	<u>32,561</u>	<u>46,093</u>
General administrative costs, including depreciation and amortisation				
Bank charges	-	97	97	146
Equipment expensed	-	-	-	200
General insurances	3,736	-	3,736	4,569
Stationery and printing	50	-	50	40
Sundry expenses	1,686	-	1,686	768

Gurdawara Guru Hargobind Sahib Ji  
Detailed Statement of Financial Activities

		<u>5,472</u>	<u>97</u>	<u>5,569</u>	<u>5,723</u>
Legal and professional costs					
Accountancy and bookkeeping		800	-	800	800
Other legal and professional costs		-	-	-	12,373
		<u>800</u>	<u>-</u>	<u>800</u>	<u>13,173</u>
Total of expenditure of other costs		<u>36,932</u>	<u>13,731</u>	<u>50,663</u>	<u>78,211</u>
Total expenditure		36,932	13,731	50,663	78,211
Net gains on investments		-	-	-	-
		<u>(6,475)</u>	<u>25,717</u>	<u>19,242</u>	<u>6,635</u>
Net income					
Net income before other gains/(losses)		<u>(6,475)</u>	<u>25,717</u>	<u>19,242</u>	<u>6,635</u>
Other Gains		-	-	-	-
		<u>(6,475)</u>	<u>25,717</u>	<u>19,242</u>	<u>6,635</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward	147,501	56,517	-	204,018	197,383
Total funds carried forward	<u>141,026</u>	<u>82,234</u>	<u>-</u>	<u>223,260</u>	<u>204,018</u>