GURU NANAK GURDWARA SMETHWICK

England & Wales · Charity number 1154098

Details

Other names	GNG SMETHWICK
Status	Registered
Legal form	Other
Registered	2013-10-04
Register	View on the Charity Commission register

Contact

Address	Guru Nanak Gurdwara Smethwick 130 High Street Smethwick B66 3AP
Phone	01215582527
Email	gngpresident@hotmail.com
Website	www.gngsmethwick.com

Activities

Objects: THE OBJECT OF GNG SMETHWICK IS, FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF THE SIKH RELIGION THROUGH THE PROPAGATION, PRACTICE AND ADVANCEMENT OF THE SIKH DHARAM BASED ON TEACHINGS OF THE TEN GURUS AND SRI GURU GRANTH SAHIB JI, THE ETERNAL GURU AND SACRED SCRIPTURES OF THE SIKHS.

Activities: GNG Smethwick's mission is the propagation, practice and advancement of the Sikh Dharam based on teachings of the ten Gurus and Sri Guru Granth Sahib Ji, the eternal Guru and sacred scriptures of the Sikhs. With over 50 years of spiritual development and enrichment from Smethwick in the West Midlands.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Religious Activities, Arts/culture/heritage/science, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

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Geography

- **Area of benefit:** BIRMINGHAM
- Sandwell

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,655,218	£1,731,834	£10,015,751	10
2024-03-31	£1,550,776	£1,825,682	£10,092,367	11
2023-03-31	£1,598,673	£1,299,118	£10,167,273	10
2022-03-31	£1,401,538	£1,004,368	£9,867,718	10
2021-03-31	£629,553	£615,076	£9,470,548	10

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Trustees

Name	Role	Appointed
Jatinder Singh	Chair	2025-05-04
BALBIR SINGH BHAJAM		2019-01-27
Bhervinder Singh		2021-05-09
HUMRAAJ SINGH SHERGILL		2025-05-04
Harvinder Singh		2021-05-09
Iqbal Singh Shergill		2025-05-04
JASWINDER SINGH		2013-09-10
Jagjevan Singh		2025-05-04
Jasvir Singh		2023-05-07
Kamraj Singh Dhesi		2025-05-04
Kuldeep Singh Deol		2019-01-27
Kuljinder Kaur		2023-05-07
Mohinder Singh		2021-05-09
Narinder Singh Waraich		2023-05-07
PERVINDER KAUR		2019-01-27
Parmjit Singh Dhillon		2025-05-04
Rajdeep Singh Thandi		2025-05-04
Resham Kaur		2025-05-04
SARBJIT SINGH		2019-01-27
Sadhu Singh		2025-05-04
TARSEM SINGH SHOKER		2016-05-01

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GURU NANAK GURDWARA SMETHWICK

England & Wales - Charity number 1154098

Accounts

REGISTERED CHARITY NUMBER: 1154098

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2025

for

GURU NANAK GURDWARA SMETHWICK

GURU NANAK GURDWARA

SMETHWICK

GURU NANAK GURDWARA SMETHWICK

Contents of the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2025

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About Guru Nanak Gurdwara Smethwick

Guru Nanak Gurdwara Smethwick (GNG Smethwick) is a registered charity based in Smethwick and serves as a central hub for the local and wider Sikh community. The organisation provides a wide range of faith-based and non-faith-based services, supporting a weekly congregation of more than 14,000 individuals. As one of the largest Sikh Gurdwaras in the region, GNG Smethwick plays a significant role in community cohesion, welfare and spiritual development.

All operations, programmes and governance at GNG Smethwick are firmly rooted in Sikh teachings and principles. The Gurdwara is a faith-led, not-for-profit organisation dedicated to the practice and promotion of the Sikh religion, reflecting the teachings of the Sikh Gurus from Sri Guru Nanak Dev Ji, the founder of the Sikh Dharam, to Sri Guru Gobind Singh Ji, the tenth Guru. Its activities are centred on the Shabad (the divine word or scriptures) of Sri Guru Granth Sahib Ji, the eternal Guru of the Sikh faith.

The concept of Dharam while commonly understood as religion or faith extends further to encompass a Sikh's sense of duty, ethical conduct and responsibility toward humanity and all of God's creation. This principle underpins the Gurdwara's commitment to serving the community, promoting equality and supporting those in need through spiritual guidance, education and charitable initiatives.

OBJECTIVES AND ACTIVITIES

Significant Activities

The Gurdwara, located on High Street in Smethwick, serves as the central focus of the organisation's religious, community and charitable activities. As a Sikh place of worship, it plays a vital role in promoting both spiritual and personal wellbeing through the practice, teaching and propagation of the Sikh Dharam (faith).

Established in 1961 in the town of Smethwick now part of the Metropolitan Borough of Sandwell the Gurdwara has grown to become a longstanding and respected institution within the community. It continues to provide high-quality voluntary services, sustained through the generous monetary and non-monetary contributions offered by its congregation and the wider community. These contributions enable the Gurdwara to fulfil its charitable objectives, support community cohesion and deliver services inspired by Sikh values of humility, service and equality.

Aims and Objectives

The object of GNG Smethwick is, for the public benefit, the advancement of the Sikh religion through the propagation, practice and advancement of the Sikh Dharam based on teachings of the ten Gurus and Sri Guru Granth Sahib Ji, the eternal Guru and sacred scriptures of the Sikhs.

Public Benefit

Guru Nanak Gurdwara Smethwick undertakes a wide range of activities in direct support of its charitable objectives, delivering significant public benefit to both members of the congregation and the wider community. These activities promote spiritual development, personal wellbeing, social cohesion and community resilience.

Public benefit is provided through:

- Spiritual uplift and guidance supporting individuals in the initiation, development and nurturing of their Sikh faith and way of life.

- Capacity building for individuals, families and communities offering faith-based education, personal development opportunities and community engagement initiatives.

- Promotion of universal equality reflecting Sikh teachings such as Sarbat da Bhalla (the welfare of all) and the principle that all humanity is one (Manas Ki Jaat Sabhe Ekey Pehchanho - Guru Gobind Singh Ji).

- Charitable giving and social responsibility encouraging the practice of Daswandh (donating a tenth of one's earnings) to support those in need.

- Support for vulnerable and elderly individuals providing assistance, companionship and wellbeing support, often led by youth volunteers and community members.

- Moral and ethical development helping individuals overcome negative tendencies such as ego, anger, greed and attachment through Sikh teachings and community learning.

- Promotion of positive social virtues including tolerance, patience, compassion and forgiveness.

- Environmental and heritage initiatives supporting environmental enhancement and conservation work in and around the Gurdwara site.

- Civic and community participation engaging with local partners, authorities and community groups to strengthen cohesion and contribute to the wider public good.

The trustees and staff remain fully mindful of their duty to ensure the charity operates for the public benefit. This principle underpins all organisational decisions and programme development. The Management Committee continues to implement operational improvements and strengthen service delivery to maximise the reach and impact of the Gurdwara's work within the community.

Dharam Parchar

The Darbar of the Guru is central to all spiritual activity at Guru Nanak Gurdwara Smethwick. Within this sacred space, daily Paath (prayers), Kirtan, Katha, Dhadi Vaaran and other Sikh religious services are conducted. These practices promote spiritual wellbeing, personal reflection and a stronger sense of community. All services take place under the divine guidance and presence of Sri Guru Granth Sahib Ji, the eternal Guru of the Sikh faith.

Main Daily Programme

The Management Committee has continued to operate a full, continuous daily programme of religious services. From the moment Sri Guru Granth Sahib Ji is ceremonially escorted into the Darbar Sahib each morning, prayers and services commence and continue throughout the day until Sri Guru Granth Sahib Ji is respectfully escorted to Sachkhand in the evening.

GNG Smethwick remains a leading centre for Gurmat Parchar (the teaching and dissemination of Sikh principles) in the United Kingdom. Throughout the year, the Gurdwara welcomed world-renowned Kirtani Jathas, Katha Vachaks, Dhadhis and Parchariks, who contributed significantly to the spiritual life of the congregation.

The Gurdwara also continues to act as a central hub for the Sikh community's religious requirements, hosting large smagams, Gurpurab celebrations and major events across the Sikh calendar.

Major Events and Celebrations

- Nagar Kirtan - Parkash Gurpurab of Sri Guru Nanak Dev Ji (November 2024)
The annual Nagar Kirtan procession, organised in partnership with local Gurdwaras, commenced from Gurdwara Guru Har Rai Sahib Ji in West Bromwich and concluded at Guru Nanak Gurdwara Smethwick. GNG Smethwick led the coordination and hosted the concluding celebrations on Smethwick High Street.

- Holla Mohalla 2024
The Gurdwara hosted Holla Mohalla festivities at the Lions of the Great War site, celebrating the Sikh tradition of martial discipline and Chardi Kala (a state of eternal optimism). The event featured Gatka demonstrations, promoting both physical and mental wellbeing within the community.

- Vaisakhi 2024 - Creation of the Khalsa
Vaisakhi celebrations were held as open-air community events on Smethwick High Street, attracting approximately 20,000 attendees from diverse backgrounds. This celebration offered the wider public an opportunity to experience Sikh heritage, values and the spirit of the Khalsa.

Religious Services and Ceremonies (2024)

Throughout the year, Guru Nanak Gurdwara Smethwick facilitated a wide range of key religious ceremonies, including:
- 107 Sri Akhand Paath Sahib
- 54 Anand Karaj (Sikh marriage ceremonies)
- 397 Sukhmani Sahib Paath
- 41 Antim Sanskar (funeral services)
- 21 Sehaj Paath
- Approximately 150 individuals initiated into the Khalsa through Amrit Sanchaar

The Gurdwara remains one of the most respected and frequently chosen venues in the Midlands for Sikh ceremonies, particularly the Anand Karaj.

Education

Guru Nanak Gurdwara Smethwick continues to prioritise education as a core pillar of its charitable work, providing programmes that support spiritual, linguistic, cultural and academic development for children, young people and adults.

Guru Nanak Dev Ji Gurmat Academy

The Gurmat Academy provides students with opportunities to learn Punjabi, develop life skills and receive Santhiya (training in reading and understanding Gurbani). Enrolment has grown significantly, with 600 students registered in the current academic year-an increase of 250 students compared with 2022.

The 2022-2023 academic year saw outstanding academic outcomes, including 10 GCSE A grades* and 2 A grades at A-Level*. Early indications suggest that results for 2024 will show further improvement. These achievements reflect the Academy's commitment to Khalsa values, high standards in teaching and learning and the dedication of its staff, volunteers and governors.

Gurmat Sangeet Academy

The Gurdwara's Gurmat Sangeet Academy continues to expand its provision in Sikh music education. This year, the Academy supported:
- 46 students in Kirtan classes
- 39 students in Tabla classes
The programme aims to preserve traditional Sikh musical heritage while inspiring confidence, discipline and creativity in young learners.

After School Clubs

Weekly homework clubs for 12 - 18 year olds are facilitated by experienced volunteers who provide support with coursework, assignments and exam preparation. The sessions cover core GCSE and A-Level subjects, including English, Mathematics and the Sciences, helping young people to develop study skills and improve academic performance.

Library Services

Guru Nanak Gurdwara Smethwick is home to the General Subheg Singh Library, which houses a collection of more than 10,000 books. Plans are underway to create a dedicated Children's Library, offering a welcoming space for young readers to develop literacy skills, imagination and cultural identity, while also supporting the growing field of Sikh and Punjabi literature.

Sikh Students Freshers Fair

In October 2024, the Gurdwara hosted the annual Sikh Students Freshers Fair in the Function Hall. Students from universities across the West Midlands attended and engaged with a variety of stalls offering career opportunities, Sikh-led businesses, charitable organisations and volunteering initiatives. The event provided guidance, networking opportunities, showcases of community projects, competitions and prize giveaways.

Summer Camps

The Summer Sikhi Camp 2024 welcomed more than 150 children over a two-week period. The camp delivered a wide range of activities designed to inspire learning, personal growth and spiritual exploration, supporting children on a journey of discovery and development rooted in Sikh values.

Public Engagement

Guru Nanak Gurdwara Smethwick remains deeply committed to engaging with and supporting the wider community through health initiatives, sports programmes, youth development, partnership working and public events.

Health and Wellbeing Initiatives

The Gurdwara continues to support a range of community health initiatives, including free weekly health checks aimed at identifying diabetes, obesity, high blood pressure, cholesterol issues and other common health concerns within the local Punjabi and wider community. These sessions are delivered by volunteer healthcare professionals, who also provide referrals to GPs or other medical specialists where required. This proactive approach plays a vital role in promoting early detection and improving community health outcomes.

Sports and Physical Activity

The annual Sports Kabaddi Tournament, held at Sandwell Valley Playing Fields, attracted more than 2,000 spectators and continues to be one of the region's most popular cultural sporting events.
The Gurdwara has also expanded its sporting provision through the GNG Martial Arts Academy, which now offers training in Gatka, wrestling, boxing and Mixed Martial Arts (MMA). These activities encourage physical fitness, discipline, confidence and community participation across all age groups.

The Gurdwara is also proud to be a Duke of Edinburgh Licensed Centre and recently completed its first Bronze Award cohort, providing young people with valuable skills and personal development opportunities.

Partnership Working

Guru Nanak Gurdwara Smethwick continues to work closely with the Smethwick Youth and Community Centre, offering a range of essential support services to residents across Smethwick and the wider Sandwell area. This partnership strengthens community cohesion and enhances access to support for young people, families and vulnerable individuals.

63rd Anniversary Celebrations

In 2024, the Gurdwara marked its 63rd anniversary, commemorating its opening in July 1961. As the first Gurdwara in the United Kingdom to be established solely through the efforts and contributions of the Sikh community, this milestone holds significant historical and cultural importance. Members of the congregation from across the UK attended the celebrations, reflecting the enduring connection and loyalty of the Sikh community to GNG Smethwick.

The Management Committee extends heartfelt thanks to all who continue to support and contribute to the Gurdwara's mission and legacy.

Media Presence

Throughout the year, Guru Nanak Gurdwara Smethwick has featured across various local and national media platforms in recognition of its community leadership, advocacy on Sikh issues and ongoing work for the betterment of wider society. This positive visibility has further strengthened public awareness of the Gurdwara's charitable and social impact.

Community and Wellbeing

Guru Nanak Gurdwara Smethwick remains committed to promoting the wellbeing of all individuals who visit or engage with its services. Through community initiatives, educational outreach and volunteer-led programmes, the Gurdwara continues to provide vital support rooted in Sikh values of equality, compassion and service.

Langar (Communal Kitchen)

The Gurdwara provides free vegetarian meals every day through the Guru's Langar, offered to all visitors regardless of faith, caste, gender, ethnicity, or background. The Langar operates to exceptionally high standards and holds a 5-star Food Standards Agency rating. It remains one of the Gurdwara's most significant community services, fostering inclusivity and equality.

Safeguarding

The safety and wellbeing of the Sangat and wider community is of paramount importance. Guru Nanak Gurdwara Smethwick is one of the first Gurdwaras in the UK to employ a dedicated Safeguarding Officer, ensuring robust safeguarding practices and the protection of vulnerable individuals.

External Educational Visits

The Gurdwara remains open and welcoming to all. During the year, 172 educational group visits were hosted, with a total of 5,160 visitors from across the UK and overseas. Visitors receive guided tours of the Gurdwara, an introduction to the Sikh faith, opportunities for Q&A, Guru Ka Langar and complimentary educational materials. The increasing number of visits highlights the Gurdwara's role as a centre for learning, interfaith engagement and community connection.

Kaur Youth Group

The Kaur Youth Group meets weekly to offer a safe, confidential and non-judgemental space for young women. The group provides emotional support, guidance and peer connection, helping young people navigate personal and social challenges with confidence.

First Aid and Defibrillator Training

To enhance community safety and emergency preparedness, the Gurdwara has begun offering First Aid and defibrillator training for the Sangat. This initiative equips community members with essential life-saving skills.

GNG Matrimonial Service

The GNG Matrimonial Service provides a professional, culturally sensitive introduction service for Sikh individuals seeking marriage partners. Hundreds of men and women are now registered with the service, which is managed by dedicated volunteers under the guidance of the Management Committee.
A weekly information stall operates every Sunday from 11am to 2pm and formal introduction events for registered members are hosted quarterly.

Green Flag Award - Lions of the Great War Site
Guru Nanak Gurdwara Smethwick has been awarded the Green Flag Award for the 6th consecutive year for its management and maintenance of the Lions of the Great War site. This internationally recognised quality mark for parks and green spaces reflects the exceptional care, environmental stewardship and community pride demonstrated by the Gurdwara's team.

Volunteering Contribution

Volunteering remains at the heart of the Gurdwara's operations. It is estimated that volunteers collectively contribute approximately 200,000 hours of service each year, supporting activities ranging from preparing Langar to assisting in prayer services, educational programmes and administrative duties.
Based on an equivalent value of 30 full-time individuals working 7 hours per day at £12.00 per hour, this represents:
- £917,280 of volunteer value annually
- £17,640 weekly
- £2,520 daily

This extraordinary level of selfless service (seva) demonstrates the dedication of the Sangat and forms a vital foundation of the Gurdwara's community impact.

Estates

Guru Nanak Gurdwara Smethwick has continued to invest in the maintenance, improvement and modernisation of its estate to ensure a safe, efficient and welcoming environment for all members of the Sangat and visitors.

Significant work has been undertaken to renovate, clean and repair the Gurdwara's facilities. The organisation remains committed to environmental responsibility and is actively pursuing energy-efficient solutions to reduce its carbon footprint.

As part of these improvements, the Gurdwara has upgraded its digital infrastructure, merging service providers to enhance efficiency and reduce operating costs. A new internal network has been established to strengthen the efficiency, security and management of the Gurdwara's administrative operations.

Across the Gurdwara complex, sound systems and IT infrastructure continue to be updated to improve experience and accessibility. A live video stream is available on YouTube for the convenience of the Sangat, enabling remote participation in daily services. Further technological enhancements include the purchase of new equipment to support live streaming of external events through a portable broadcast system.

A solar power system has been approved and will be installed providing nearly 200kw of power. The solar power will be processed into sustainable energy, demonstrating the Gurdwara's commitment to environmental stewardship and responsible waste management.

The Gurdwara has also expanded its estate portfolio through the acquisition of the former Lloyds Bank building at 116 High Street, Smethwick. This property is intended to be leased, providing a new source of rental income to support the charity's ongoing activities.

In addition, the site at Unit 5B Gate 2 Booth Street, Smethwick (formerly known as the Awaze Qaum Building), which had been severely damaged by fire, has now been fully restored through insurance-supported repairs. The building has been returned to good condition and is once again a valuable asset to the charity.

Governance

Guru Nanak Gurdwara Smethwick is committed to upholding the highest standards of transparency, accountability and good governance. The Gurdwara ensures that summaries of Management Committee meeting minutes are publicly available to the congregation, fostering openness and community confidence in decision-making processes.

Significant progress has been made in strengthening organisational governance, including the development and implementation of updated Human Resources policies and the modernisation of employee contracts. These improvements are designed to safeguard both employees and the Gurdwara, ensuring clarity, fairness and compliance with best practice.

The Gurdwara is also proud to be working towards recognition as a UK Living Wage Employer, demonstrating its commitment to supporting fair pay and financial wellbeing for staff.

To further enhance operational effectiveness, the Gurdwara is in the process of establishing a series of specialist subcommittees, covering key areas such as Finance, Human Resources, Buildings and Estates and Community Outreach. These subcommittees will provide additional expertise and oversight, supporting the Management Committee in delivering efficient, compliant and forward-looking governance.

This work builds on the recommendations from the recent internal audit, ensuring that governance structures continue to evolve in line with the Gurdwara's growth, responsibilities and long-term vision.

Financial Review

Principal Funding Sources

The primary source of income for Guru Nanak Gurdwara Smethwick continues to be donations from the public, including offerings from the Sangat and wider community. These are supplemented by investment income, which is carefully managed in line with the Gurdwara's charitable objectives and ethical principles.

The trustees remain mindful of their duty to ensure that all funds are used efficiently and effectively to support the Gurdwara's religious, educational and community activities.

Future Developments

Looking ahead, the Gurdwara will continue to work in line with its core objectives, building on the success of existing programmes and projects delivered in previous years.

Planned areas of development include:

- Establishing and expanding programmes for the elderly, to reduce isolation and promote dignity, independence and wellbeing.

- Developing initiatives for mothers and toddlers, providing safe, supportive environments for early learning, social interaction and community bonding.

- Increasing access to sports and physical activities for the Sangat, with a particular emphasis on health and wellbeing within the local community.

These future developments will be progressed as resources allow, with a continued focus on sustainability, community need and alignment with Sikh values of seva (selfless service) and Sarbat da Bhalla (the welfare of all).

Structure, Governance and Management

Recruitment and Appointment of the Management Committee

The Management Committee of Guru Nanak Gurdwara Smethwick is elected every two years in accordance with the Gurdwara's constitution. All appointed trustees are required to be Amritdhari (baptised) Sikhs, ensuring that the leadership of the Gurdwara is firmly rooted in Sikh principles, values and practices.

Induction and Training of the Management Committee

Newly elected members of the Management Committee receive appropriate induction, guidance and ongoing support to enable them to fulfil their responsibilities effectively. Training is provided to help trustees understand their governance duties, statutory obligations and operational roles in line with the Gurdwara's constitution and charitable objectives.

Leadership Priorities

Throughout the year, the Management Committee has focused on delivering its key strategic priorities, which include:

- Upholding unwavering allegiance to Sri Guru Granth Sahib Ji, Sri Akal Takhat Sahib and the Khalsa Panth

- Building a leading Sikh institution that is modern, forward-looking and fit for the 21st century

- Educating and developing future leaders within the Sikh community

- Championing health and wellbeing initiatives for the Sangat and wider public

- Supporting and embracing young mothers and toddlers through tailored programmes and community engagement

These priorities guide the Committee's work and ensure that the Gurdwara continues to provide meaningful, values-based service to the community.

All of this work has only been possible through the blessings of Sri Guru Granth Sahib Ji and the unwavering support, dedication and commitment of our Sevadaars (volunteers) and Sadh Sangat (congregation). We remain deeply grateful for their continued service, generosity and devotion. May Guru Ji's grace be bestowed upon us all and may we continue to express our gratitude with sincerity, humility and devotion.

Risk Management

The Managing Committee have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Management Committee regularly reviews the major risks which are faced by GNG. Risks that are identified are dealt with appropriately including insurance cover being taken where feasible. Management have identified that the misappropriation of charity assets may also be a risk but this has been mitigated by various controls which have therefore minimised this risk. The conclusion was that the system of control in the areas reviewed was adequate in all significant respects for the purpose of the charity to continue in its activities.

OBJECTIVES AND ACTIVITIES
Significant activities
The Gurdwara (Sikh place of worship) on High Street in Smethwick, is the heart and soul of the organisation's activities and aims. It promotes spiritual and physical regeneration through the promotion and propagation of the Sikh Dharam (faith). The Gurdwara was established in 1961 in the town of Smethwick, now in the borough of Sandwell, it continues to humbly provide quality voluntary services utilising the monetary and non-monetary contributions or offerings provided by the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees
All new trustees must be Amritdhari (baptised) in the Sikh religion.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1154098

Principal address
130 High Street
Smethwick
West Midlands
B66 3AP

Trustees
Mr Tarsem Singh Shoker
Mr Jaswinder Singh
Mr Jatinder Singh
Mr Onkar Singh
Mr Humraaj Singh Shergill
Mrs Pervinder Kaur
Mr Gurdeep Singh
Mr Sarbjit Singh
Mr Balbir Singh Bhajam
Mr Kuldeep Singh Deol
Mr Bhervinder Singh
Mr Mohinder Singh Nagra
Mr Harvinder Singh Purewal
Mr Harvinder Singh
Mr Jagjevan Singh Samra
Mr Harjit Singh Chana
Mr Malkit Singh
Mr Narinder Singh Waraich
Mrs Kuljinder Kaur
Mr Jasvir Singh
Mr Mangat Singh

Auditors
Ark&Co Ltd - Statutory Auditors
The Maltings
2 Anderson Rd
Bearwood
Birmingham
West Midlands
B66 4AR

COMMENCEMENT OF ACTIVITIES
Guru Nanak Gurdwara Smethwick first opened its doors to the Sikh Community on 30th July 1961.

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 26 January 2026 and signed on its behalf by:

Mr Jatinder Singh - Trustee

Opinion
We have audited the financial statements of Guru Nanak Gurdwara Smethwick (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As auditors, we have planned and performed our procedures and audit testing in a manner designed to identify and assess the risks of material misstatement due to fraud or error.

We gained an understanding of the legal and regulatory framework applicable to the Charity and the sector within which operates, and considered the risk of acts by the Charity that were not in line with the applicable laws and regulations, including fraud.

We understood how the Charity is complying with those laws and regulations by:

- making enquiries of trustees concerning actual and potential litigation and claims. We corroborated our enquiries by obtaining an understanding of trustee's procedures relating to detecting and responding to the risks of fraud and whether they have any knowledge of any actual, suspected or alleged fraud;

- we performed audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluation of business rationale of material transactions outside the normal course of business;

- we reviewed accounting estimates for any bias; and

- we reviewed in detail any fines, legal and professional expenses incurred along with correspondence with regulatory bodies to evaluate whether there were any instances of non-compliance.

Our audit procedures were designed to respond to risks of material misstatement of the financial statements, recognising that the risk of not detecting a materials misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulation is from the events and transactions reflected in financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Gurnek Ark FCA –Senior Statutory Auditor
Ark&Co Ltd - Statutory Auditors
The Maltings
2 Anderson Rd
Bearwood
Birmingham
West Midlands
B66 4AR

26 January 2026

GURU NANAK GURDWARA SMETHWICK

Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	**31.3.25 Unrestricted fund £**	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	**1,604,725**	1,501,952
Investment income	4	**50,493**	48,824
Other income	5	**-**	200,000
Total		**1,655,218**	1,750,776
EXPENDITURE ON			
Raising funds	6	**700,646**	20,944
Charitable activities	7		
Printing/Postage/Stationary		**-**	21,991
Sundry		**-**	12,657
Food/Drink		**(7,527)**	290,783
Insurance		**53,822**	39,795
Water		**-**	35,488
General		**693,402**	-
Other		**291,491**	1,404,024
Total		**1,731,834**	1,825,682
NET INCOME/(EXPENDITURE)		**(76,616)**	(74,906)
RECONCILIATION OF FUNDS			
Total funds brought forward		**10,092,367**	10,167,273
TOTAL FUNDS CARRIED FORWARD		**10,015,751**	10,092,367

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Balance Sheet
31 MARCH 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	14	**10,810,872**	11,047,347
Investment property	15	**1,005,161**	1,005,161
		11,816,033	12,052,508
CURRENT ASSETS			
Debtors	16	**41,999**	43,646
Cash at bank		**196,539**	160,929
		238,538	204,575
CREDITORS			
Amounts falling due within one year	17	**(401,217)**	(422,817)
NET CURRENT ASSETS		**(162,679)**	(218,242)
TOTAL ASSETS LESS CURRENT LIABILITIES		**11,653,354**	11,834,266
CREDITORS			
Amounts falling due after more than one year	18	**(1,637,603)**	(1,741,899)
NET ASSETS		**10,015,751**	10,092,367
FUNDS	21		
Unrestricted funds:			
General fund		**10,015,751**	10,092,367
TOTAL FUNDS		**10,015,751**	10,092,367

The financial statements were approved by the Board of Trustees and authorised for issue on 26 January 2026 and were signed on its behalf by:

Sarbjit Singh

Mr Sarbjit Singh - Trustee

The notes form part of these financial statements

GURU NANAK GURDWARA SMETHWICK

Cash Flow Statement
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	**31.3.25** **£**	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	**153,817**	92,437
Net cash provided by operating activities		**153,817**	92,437
Cash flows from investing activities			
Purchase of tangible fixed assets		**(14,003)**	(8,364)
Purchase of investment property		**-**	(455,161)
Interest received		**93**	82
Net cash used in investing activities		**(13,910)**	(463,443)
Cash flows from financing activities			
Loan repayments in year		**(104,297)**	138,592
Net cash (used in)/provided by financing activities		**(104,297)**	138,592
Change in cash and cash equivalents in the reporting period		**35,610**	(232,414)
Cash and cash equivalents at the beginning of the reporting period		**160,929**	393,343
Cash and cash equivalents at the end of the reporting period		**196,539**	160,929

The notes form part of these financial statements

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25	31.3.24
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	**(76,616)**	(74,906)
Adjustments for:		
Depreciation charges	**250,479**	254,883
Interest received	**(93)**	(82)
Fair Value Adjustment	**-**	(200,000)
Decrease/(increase) in debtors	**1,647**	(1,035)
(Decrease)/increase in creditors	**(21,600)**	113,577
Net cash provided by operations	**153,817**	92,437

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.24	Cash flow	**At 31.3.25**
	£	£	**£**
Net cash			
Cash at bank	**160,929**	**35,610**	**196,539**
	160,929	**35,610**	**196,539**
Debt			
Debts falling due within 1 year	**(208,860)**	**-**	**(208,860)**
Debts falling due after 1 year	**(1,741,899)**	**104,296**	**(1,637,603)**
	(1,950,759)	**104,296**	**(1,846,463)**
Total	**(1,789,830)**	**139,906**	**(1,649,924)**

The notes form part of these financial statements

1. LAND & BUILDINGS

All land and building titles are registered in the name of Makhan Singh, Mohan Singh, Davinder Singh and Hazura Singh Nagra (appointed on Sunday 5th November 2017) as Holding Trustees for the beneficiaries, who are the Sadh Sangat (congregation), of Guru Nanak Gurdwara Smethwick.

The trustees hold the premises in trust and shall be used as a place for public worship and religious instruction according to the Sikh religion.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	2% on cost
Improvements to property	-	2% on reducing balance
Fixtures and fittings	-	25% on reducing balance
Computer equipment	-	25% on reducing balance

Investment property
Investment properties are properties held to earn rental income and/or for capital appreciation. Investment properties are measured initially at cost and subsequently at fair value at each reporting date, with changes in fair value recognized in the Statement of Financial Activities.

Valuation Basis and Process
The investment properties were valued as at 3 February 2021 by Chivers Commercial, independent Chartered Surveyors, acting in the capacity of external valuers. The valuers are members of the Royal Institution of Chartered Surveyors (RICS) and have recent experience in the relevant location and category of the properties being valued. The valuation was undertaken in accordance with the RICS Valuation - Global Standards 2020. The Trustees' are of the opinion that, under current market conditions, this valuation remains the same.

Property Details and Fair Values
The charity's investment property portfolio comprises:
126 High Street fair value £280,000

2. ACCOUNTING POLICIES - continued

Investment property
122 High Street fair value £270,000
116 High Street purchased in 2024 at cost £455,161

Income Generation
During the year, the investment properties generated rental income of £50,400 (2024: £48,742).

Valuation Methodology
The valuations were derived using the following methods:
- Comparative method based on analysis of local market evidence
- Investment method for income-producing elements

The valuer applied a rate £150-180 per square foot to the retail units based on comparable market evidence.

Security
All Gurdwara properties are held as security against bank borrowings with Barclays Bank PLC.

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

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

The charity does not have any restricted funds.

3. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	**1,604,725**	1,501,952

4. INVESTMENT INCOME

Investment income relates to rent received from the Charity's investment properties

5. OTHER INCOME

The Charity did not receive any other income in the year to 31st March 2025. in 2024 the Other income figure (£200,000) related to the fair value adjustment of 122 and 126 High Street, Smethwick.

6. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Support costs	**433,852**	-

Other trading activities

	31.3.25	31.3.24
	£	£
Hire of plant and machinery	**20,534**	20,944
Support costs	**246,260**	-
	266,794	20,944
Aggregate amounts	**700,646**	20,944

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Food/Drink	**(8,320)**	**793**	**(7,527)**
Insurance	**13,247**	**40,575**	**53,822**
General	**234,876**	**458,526**	**693,402**
	239,803	**499,894**	**739,697**

8. SUPPORT COSTS

	Management	Finance	Information technology	Human resources
	£	£	£	£
Raising donations and legacies	**444,573**	**(3,711)**	**(5,810)**	**-**
Other trading activities	**246,260**	**-**	**-**	**-**
Other resources expended	**(1,418)**	**-**	**25,451**	**(10,819)**
Food/Drink	**-**	**-**	**-**	**-**
Insurance	**(306,613)**	**-**	**30,813**	**312,434**
General	**2,445**	**195,847**	**174,416**	**-**
	385,247	**192,136**	**224,870**	**301,615**

continued...

8. SUPPORT COSTS - continued

	Other	Other 3	Governance costs	Totals
	£	£	£	£
Raising donations and legacies	**(1,200)**	**-**	**-**	**433,852**
Other trading activities	**-**	**-**	**-**	**246,260**
Other resources expended	**-**	**-**	**-**	**13,214**
Food/Drink	**(38)**	**-**	**831**	**793**
Insurance	**500**	**-**	**3,441**	**40,575**
General	**26,197**	**2,225**	**57,396**	**458,526**
	25,459	**2,225**	**61,668**	**1,193,220**

9. AUDITORS' REMUNERATION

	31.3.25	31.3.24
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	**6,995**	6,000

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

Costs / expenses paid on behalf of the charity and re-imbursed to Trustees during the year amounted to £10,016.

11. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	**152,540**	196,557
	152,540	196,557

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Staff	**-**	11

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

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,501,952
Investment income	48,824
Other income	200,000
Total	1,750,776
EXPENDITURE ON	
Raising funds	20,944
Charitable activities	
Printing/Postage/Stationary	21,991
Sundry	12,657
Food/Drink	290,783
Insurance	39,795
Water	35,488
Other	1,404,024
Total	1,825,682
NET INCOME/(EXPENDITURE)	(74,906)
RECONCILIATION OF FUNDS	
Total funds brought forward	10,167,273
TOTAL FUNDS CARRIED FORWARD	10,092,367

continued...

13. FREE RESERVES

The Trustees of the Charity are of the opinion that there are no free reserves (2024 ; £NIL)

14. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2024	**10,674,800**	**514,270**	**333,241**	**17,466**	**11,539,777**
Additions	**-**	**-**	**14,003**	**-**	**14,003**
At 31 March 2025	**10,674,800**	**514,270**	**347,244**	**17,466**	**11,553,780**
DEPRECIATION					
At 1 April 2024	**213,496**	**31,174**	**231,040**	**16,720**	**492,430**
Charge for year	**213,496**	**9,662**	**27,134**	**186**	**250,478**
At 31 March 2025	**426,992**	**40,836**	**258,174**	**16,906**	**742,908**
NET BOOK VALUE					
At 31 March 2025	**10,247,808**	**473,434**	**89,070**	**560**	**10,810,872**
At 31 March 2024	10,461,304	483,096	102,201	746	11,047,347

15. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2024 and 31 March 2025	**1,005,161**
NET BOOK VALUE	
At 31 March 2025	**1,005,161**
At 31 March 2024	1,005,161

Fair value at 31 March 2025 is represented by:

	£
Valuation in 2023	**350,000**
Valuation in 2024	**655,161**
	1,005,161

If 122 & 124 High Street had not been revalued 2022 would have been included at the following historical cost:

	31.3.25	31.3.24
	£	£
Cost	**350,000**	350,000

122 & 124 High Street 2022 valued on open market value basis on by £550,000.

continued...

15. INVESTMENT PROPERTY - continued

122 and 124 High Street Smethwick were valued at £500,000 in January 2022 and this fair value is reflected in these accounts. The Trustees are of the opinion that this amount remains reasonably stated.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Prepayments and accrued income	**41,999**	43,646

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Bank loans and overdrafts (see note 19)	**208,860**	208,860
Taxation and social security	**74,862**	71,518
Other creditors	**117,495**	142,439
	401,217	422,817

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.25	31.3.24
	£	£
Bank loans (see note 19)	**1,637,603**	1,741,899

19. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Bank loans	**208,860**	208,860
Amounts falling between one and two years:		
Bank loans - 1-2 years	**417,720**	417,720
Amounts falling due between two and five years:		
Bank loans - 2-5 years	**625,143**	625,143
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	**594,740**	699,036

continued...

20. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.25	31.3.24
	£	£
Bank loans	**1,846,463**	1,950,759

Bank loans are secured against the properties owned by the Charity.

21. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	**10,092,367**	**(76,616)**	**10,015,751**
TOTAL FUNDS	**10,092,367**	**(76,616)**	**10,015,751**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**1,655,218**	**(1,731,834)**	**(76,616)**
TOTAL FUNDS	**1,655,218**	**(1,731,834)**	**(76,616)**

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	10,167,273	(74,906)	10,092,367
TOTAL FUNDS	10,167,273	(74,906)	10,092,367

continued...

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,750,776	(1,825,682)	(74,906)
TOTAL FUNDS	1,750,776	(1,825,682)	(74,906)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	10,167,273	(151,522)	10,015,751
TOTAL FUNDS	10,167,273	(151,522)	10,015,751

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,405,994	(3,557,516)	(151,522)
TOTAL FUNDS	3,405,994	(3,557,516)	(151,522)

22. CAPITAL COMMITMENTS

	31.3.25 £	31.3.24 £
Contracted but not provided for in the financial statements	**175,902**	-

Capital commitments at the year-end in relation to the new solar power system amounted to £127,500 plus £45,402 finance charges (over 7 years) on the same.

continued...

23. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended March 2025 over and above those already disclosed in these accounts.

GURU NANAK GURDWARA SMETHWICK

England & Wales - Charity number 1154098

Accounts

REGISTERED CHARITY NUMBER: 1154098

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2024

for

GURU NANAK GURDWARA SMETHWICK

GURU NANAK GURDWARA

SMETHWICK

GURU NANAK GURDWARA SMETHWICK

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FOR THE YEAR ENDED 31 MARCH 2024

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GURU NANAK GURDWARA SMETHWICK

Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2024

Guru Nanak Gurdwara Smethwick (GNG Smethwick) is a charity located in Smethwick and primarily serves the community providing both faith and non-faith based services and support to over 14,000 weekly congregation. The Gurdwara, also known as the GNG Smethwick is a religious charity centred on the Sikh faith. All aspects of the GNG Smethwick operations and management are premised on the foundations of Sikh teachings and principles

Guru Nanak Gurdwara Smethwick is a faith led 'not for profit' organisation. It is dedicated to practicing and promoting the Sikh religion in the name of the Sikh Guru's from Sri Guru Nanak Dev Ji the founder of the Sikh Dharam to Sri Guru Gobind Singh Ji (the 10th Sikh Guru) and the Shabad (word or scriptures) of the Guru's, the existing and eternal Sikh Guru, Sri Guru Granth Sahib Ji. The word Dharam is reflective of religion/faith but it also encompasses a Sikh's wider sense of obligation and duty in their way of life and their actions towards others and all of God's creation.

Objectives and aims

The object of GNG Smethwick is, for the public benefit, the advancement of the Sikh religion through the propagation, practice and advancement of the Sikh Dharam based on teachings of the ten Gurus and Sri Guru Granth Sahib Ji, the eternal Guru and sacred scriptures of the Sikhs.

Public Benefit

Guru Nanak Gurdwara Smethwick carries out a wide range of activities in pursuance of its objective. The range of activities provide benefit both for those who attend the Gurdwara and the wider community at large. Benefits range from spiritual uplift through initiation and nurturing of Sikh practitioners; capacity building of individuals, families and communities; engaging in community activities; providing support to the elderly and environmental enhancement and heritage conservation around the Gurdwara; Sarbat da Bhalla (welfare of all) - Treating all human beings as one family; Universal equality by recognising the human race as one (Manas Ki Jaat Sabhe Ekey Pehchanho - Guru Gobind Singh Ji); Helping society by caring for each other and sharing our good fortunes with the less fortunate ones by contributing a minimum of 10% of our earnings for charitable purposes (Daswandh); Overcoming vices such as lust, anger, greed, possessiveness, arrogance, and ego through divine wisdom; Promoting social virtues such as tolerance, patience, and forgiveness.

The Gurdwara project work addresses key object as described above. The trustees and staff are mindful of the need to work for the public benefit, and this is an important element of the overall objective. Public benefits range from spiritual uplift through initiation and nurturing of Sikh way of life; capacity building of individuals, families, and communities with Sikh values-based education; engaging in civic activities, providing support to the elderly through youth participation and healthcare. The Management Committee has been working to implement operational changes and improvement in the Gurdwara.

Dharam Parchar

The Darbar of the Guru, in which takes place Paath (prayers), Kirtan, Katha, Dhadi Vaaran or other Sikh religious services; these promote spiritual well-being and ultimately improve the quality of life for devotees and the wider community, they are provided everyday throughout the day and presided upon by our eternal Guru and sacred scriptures Sri Guru Granth Sahib Ji.

Main Daily Programme - The management have continued a non-stop full day service programme. This means from the time when Sri Guru Granth Sahib Ji arrives into the Darbar Sahib each morning, the religious services will commence and continue throughout the day until Sri Guru Granth Sahib Ji leaves the Darbar Sahib for Sachkhand. GNG Smethwick continues to be the leading platform for Gurmat parchar in the United Kingdom. World renowned Kirtani Jathas, Katha Vachaks, Dhadhis and Parchariks continue to visit.
GNG Smethwick remains the hub of community providing all of the religious needs of the Sikh community including large smagams and events celebrating Gurpurabs and other important dates in the Sikh Calendar.

The Nagar Kirtan (procession) in celebration of the Parkash Gurpurab of Sri Guru Nanak Dev Ji was held in November 2023 from Gurdwara Guru Har Rai Sahib Ji in West Bromwich and ended at Guru Nanak Gurdwara Smethwick. The Gurdwara spearheads this Nagar Kirtan and the after event on the High Street in Smethwick.

Holla Mohalla 2023 was held, this is a Sikh martial event and in celebrated in 'Chardi Kala' also known as positive state of the Khalsa. The event was held on the Lions of the Great War site, it included demonstrations of Gatka, promoting physical and mental wellbeing.

In celebration of Vaisakhi - the creation of the Khalsa, Guru Nanak Gurdwara Smethwick held Vaisakhi 2023 as open air celebrations on the High Street in Smethwick. Thousands of people from all walks of life attended these celebrations. This was an open opportunity to embrace and experience Khalsa community spirit, approx. 20,000 persons attended.

Sri Akhand Paath Sahib Prayers were held throughout the year to celebrate the births of the Sikh Gurus and the birth of the Khalsa fraternity. There were a total of 122 Sri Akhand Paath Sahib, 57 Anand Karaj, 220 Sukhmani Sahib, 96 Antim Sanskar (funerals) 20 Sehaj Paath and approx. 150 persons were initiated as Khalsa through the Amrit Sanchaar (initiation ceremony). The Gurdwara remains one of the most popular venues in the Midlands for the Anand Karaj (Sikh marriage ceremony).

Education

Guru Nanak Dev Ji Gurmat Academy - The academy allows students to learn the Punjabi language, obtain life skills and Santhiya (learning how to read Gurbani). The Punjabi school currently has 600 students enrolled. This figure is up 250 from the 2022 academic year. It has had a strong academic year in 2022-2023 with 10 GCSE A star's and 2 A star A-Levels. The 2024 results are expected to show further improvements. This achievement has provided a boost to academic progress and curriculum achievement, reflecting the Khalsa values that guide the Academy's strategic vision and inspire the staff and governors to be outstanding professionals and role models.

Gurmat Sangeet Academy - The Gurdwara's Gurmat Sangeet Academy continues to grow. We currently have 52 students in our Kirtan class and 34 students in our Tabla class.

After School Clubs - We facilitate weekly homework clubs for 12-18-year-olds that are run by experienced volunteers to help with homework, coursework, assignments, and exam revision, covering core GCSE and A-Level subjects such as English, Maths and the Sciences.

Library - Guru Nanak Gurdwara Smethwick is proud to be home to over 10,000 books at the General Subheg Singh Library. We will be soon starting a project to construct a Children's Library at GNG. It will be a children's-only library within the Gurdwara, providing a space for children to enhance their reading abilities and imagination, whilst also supporting the burgeoning field of Sikh and Punjabi authorship.

Sikh Students Freshers Fair - In October 2023, we hosted an annual Sikh Students Freshers Fair in the Function Hall at GNG Smethwick. Sikh Students from universities across the West Midlands attended, visiting an array of stalls offering career opportunities, Sikh businesses, and volunteer organisations. Students could benefit from guidance, advice, showcasing projects and campaigns hosting a range of competitions and prize giveaways.

Summer Camps - Over the Summer 2023 we held the Summer Sikhi camp. Over 150 children attended over the camp of two weeks with material and activities that focused on inspiring young minds to embark on a transformative adventure of exploration, growth, and learning.

Public Engagement

Health - We have been supporting various initiatives including free weekly health checks at the Gurdwara to identify diabetes, obesity, blood pressure, cholesterol and other ailments in the local Punjabi community. Our volunteer healthcare professionals also refer members of the public to their GP's or other healthcare professionals as required if there is any reason for concern.

Sports Kabaddi Tournament - We held an annual Sports Kabaddi Tournament at the Sandwell Valley Playing Fields in which more than 2000 spectators attended. We have continued to grow the number of sporting activities taking part at the Gurdwara. Current activities at the GNG Martial Arts Academy include gatka, wrestling, boxing and Mixed Martial Arts (MMA).

We are also a Duke of Edinburgh Licenced Centre and periodically run programmes. We have recently completed our 1st Bronze level award for the first cohort.

Guru Nanak Gurdwara Smethwick works hand in hand with the Smethwick Youth and Community Centre helping provide various essential support services to the wider community of Smethwick and Sandwell.

In 2023 Guru Nanak Gurdwara Smethwick celebrated its 62nd anniversary. The Gurdwara first opened its doors to the Sadh Sangat in July 1961. It was the first Gurdwara to be established in the United Kingdom that had been solely funded by the Sikh community. Congregation who have an attachment to the Gurdwara came from all over the United Kingdom to take part in these celebrations. In our report we would like to take this opportunity to thank everyone who has been part of the GNG family.

Throughout the year the Gurdwara has been featured on the various local and national media due to its prominence, advocacy for on Sikh issues and community work for the betterment of all of mankind.

Community and Wellbeing

Langar (Communal Kitchen) - a free vegetarian meal from the Guru's kitchen is provided to any devotee or visitor irrespective of their faith, caste, gender or ethnicity etc. The Gurdwara enjoys a 5-star rating by the Food Standards Agency.

Safeguarding - The Gurdwara is deeply committed to ensure the safety and wellbeing of its Sangat and community. We are one of the first Gurdwaras to employ a dedicated Safeguarding Officer.

External Visits - The Gurdwara is open to all communities, during this time we conducted 151 Educational Visits, in which a total of 4,530 visitors visited. We have seen an increasing number of external visits to the Gurdwaras. Groups visit from across the UK and internationally. They are given tours of the Gurdwara, a talk on the Sikh faith, a Q&A session followed by Guru Ka Langar. Educational literature is also distributed to the visitors.

Afternoon Tea at GNG held on a monthly basis, looks to bring to motivational speakers delivering speeches in English and Punjabi to inspire and uplift our sisters, mothers and grandmothers. The event is Welcoming all women over the age of 16, to come together to empower, encourage, advise and support one another in any way possible. Whether it be from learning Gurmat, sharing best practises, to the challenges women face in their daily lives, Afternoon Tea at GNG is an opportunity to share your thoughts over a lovely scone and cup of tea.

The Kaur Youth Group is here every week to listen and provide a safe space for you to talk and for us to support you in a non-judgemental and confidential environment.

We have started CPR training for the community. This will include how to use a defibrillator.

The GNG Matrimonial Service is a professional and bespoke introductions service for the Sikh community. This service has now enrolled hundreds of males and females who are looking for a suitable match to marry. A group of dedicated volunteers are managing the service under the guidance of the management committee. They have a stall every Sunday between 11am and 2pm. They hold an introduction event for registered members every quarter.

The Gurdwara has won the Green Flag Award for the 5th year running for managing and maintaining the Lions of the Great War site for the third time since its inception. The Green Flag Award accreditation - is the international quality mark for parks and green spaces - is testament to the hard work and dedication of the Gurdwara team that care for the green space so that everyone can enjoy it.

Volunteers - At Guru Nanak Gurdwara Smethwick there in estimated 200,000 hours of voluntary service provided by volunteers every year for a range of activities from cooking in the kitchens, to conducting prayer services and helping with administrative duties. Calculated for 30 persons at an average wage of £11.50 per hour for 7 hours per day, this quantifies to £879,060 every year, £16,905 every week and £2,415 every day worth of selfless service/volunteering for the community.

Estates

We have undertaken significant work to renovate and improve the facilities including, cleaning, and repairing the estates of the Gurdwara. We are constantly finding energy efficient solutions and reducing our carbon footprint. We have updated our telephone infrastructure to improve our services and reduce costs. Our phone and internet providers have been merged, and we have set up an internal network to enhance the efficiency, security, and management of the Gurdwara's affairs. Sound systems and IT infrastructures are constantly updated around the Gurdwara complex. Additionally, a live video stream is available on YouTube from GNG Smethwick for the convenience of our Sangat. Further technological improvements include updates and purchases of technological equipment at the Gurdwara to improve the infrastructure, including the purchase of a portable system to live stream external events. A new oil recycling unit had been installed in partnership with Severn Trent Water. All used oils or fat will now by collected and poured into a tank which will be used as a safer fuel to generate electricity.

Governance

We uphold transparency and accountability in our governance practices including public availability of our meeting minute summaries to our congregation. We have developed our Human Resource policies and modernised employee contracts to protect both employees and the Gurdwara. We are proud to announce that we are working towards becoming a UK Living Wage Employer. We endeavour to set up subcommittees to work on specific areas of our operations including Finance, HR, Building and community outreach. These subcommittees will provide additional support and expertise to the Management Committee building on the implementation of the findings from our internal audit.

Financial Review

Principal Funding Source - The Gurdwara's funding comes from donations from the public and investment income.

Future Developments - The Gurdwara aims to continue to follow its core objectives and will focus on continuing with projects undertaken in previous years and to establish programs for the elderly, mothers, and toddlers, and increase access to sports activities for the Sangat with special focus on promoting health and wellbeing in the local community.

Structure, Governance and Management

Recruitment and appointment of Management Committee - Management Committee of GNG Smethwick are elected every 2 years. All new trustees must be Amritdhari (baptised) in the Sikh religion.

Induction and training of new Management Committee - The Managing Committee are given adequate support to manage the Gurdwara's activities in compliance with the Gurdwara's constitution.

The Management Committee have been focused on delivering their priorities: Allegiances to Sri Guru Granth Sahib Ji, Sri Akal Takhat Sahib and the Khalsa Panth; To build a leading Sikh institution fit for the 21st Century; Educate and develop our future leaders; Championing Health & Wellbeing; Embracing young mothers and toddlers.

Risk Management

The Managing Committee have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Management Committee regularly reviews the major risks which are faced by GNG. Risks that are identified are dealt with appropriately including insurance cover being taken where feasible. Management have identified that the misappropriation of charity assets may also be a risk but this has been mitigated by various controls which have therefore minimised this risk. The conclusion was that the system of control in the areas reviewed was adequate in all significant respects for the purpose of the charity to continue in its activities.

All this could not however be possible without the blessings of the Almighty Sri Guru Granth Sahib Ji and the continuous support, dedication and commitment of the Sevadaars (volunteers) and the Sadh Sangat (congregation) - may Guru Ji's grace be showered upon us all and may we all express our gratitude with our hearts and souls.

OBJECTIVES AND ACTIVITIES

Significant activities

The Gurdwara (Sikh place of worship) on High Street in Smethwick, is the heart and soul of the organisation's activities and aims. It promotes spiritual and physical regeneration through the promotion and propagation of the Sikh Dharam (faith). The Gurdwara was established in 1961 in the town of Smethwick, now in the borough of Sandwell, it continues to humbly provide quality voluntary services utilising the monetary and non-monetary contributions or offerings provided by the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

All new trustees must be Amritdhari (baptised) in the Sikh religion.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1154098

Principal address

130 High Street
Smethwick
West Midlands
B66 3AP

Trustees
Mr Tarsem Singh Shoker
Mr Jaswinder Singh
Mr Jatinder Singh
Mr Onkar Singh
Mr Humraaj Singh Shergill
Mrs Pervinder Kaur
Mr Gurdeep Singh
Mr Sukhwinder Singh (resigned 4.5.23)
Mr Sarbjit Singh
Mr Balbir Singh Bhajam
Mr Maninder Singh (resigned 7.5.23)
Mr Jasvir Singh (resigned 7.5.23)
Mr Kuldeep Singh Deol
Mrs Resham Kaur (resigned 7.5.23)
Mr Bhervinder Singh
Mr Mohinder Singh Nagra
Mr Iqbal Singh (resigned 7.5.23)
Mr Harvinder Singh Purewal
Mr Surjit Singh Dhillon (resigned 7.5.23)
Mr Suba Singh (resigned 7.5.23)
Mr Sukhmanbir Singh (resigned 7.5.23)
Mr Harvinder Singh
Mr Jagjevan Singh Samra (appointed 7.5.23)
Mr Harjit Singh Chana (appointed 7.5.23)
Mr Malkit Singh (appointed 7.5.23)
Mr Narinder Singh Waraich (appointed 7.5.23)
Mrs Kuljinder Kaur (appointed 7.5.23)
Mr Jasvir Singh (appointed 7.5.23)
Mr Mangat Singh (appointed 7.5.23)

Auditors
Ark&Co Ltd - Statutory Auditors
The Maltings
2 Anderson Rd
Bearwood
Birmingham
West Midlands
B66 4AR

COMMENCEMENT OF ACTIVITIES
Guru Nanak Gurdwara Smethwick first opened its doors to the Sikh Community on 30th July 1961.

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 January 2025 and signed on its behalf by:

Kuldeep Singh Deol

Mr Kuldeep Singh Deol - Trustee

Opinion
We have audited the financial statements of Guru Nanak Gurdwara Smethwick (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As auditors, we have planned and performed our procedures and audit testing in a manner designed to identify and assess the risks of material misstatement due to fraud or error.

We gained an understanding of the legal and regulatory framework applicable to the Charity and the sector within which operates, and considered the risk of acts by the Charity that were not in line with the applicable laws and regulations, including fraud.

We understood how the Charity is complying with those laws and regulations by:

- making enquiries of trustees concerning actual and potential litigation and claims. We corroborated our enquiries by obtaining an understanding of trustee's procedures relating to detecting and responding to the risks of fraud and whether they have any knowledge of any actual, suspected or alleged fraud;

- we performed audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluation of business rationale of material transactions outside the normal course of business;

- we reviewed accounting estimates for any bias; and

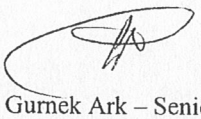
- we reviewed in detail any fines, legal and professional expenses incurred along with correspondence with regulatory bodies to evaluate whether there were any instances of non-compliance.

Our audit procedures were designed to respond to risks of material misstatement of the financial statements, recognising that the risk of not detecting a materials misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulation is from the events and transactions reflected in financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Gurnek Ark – Senior Statutory Auditor
Ark&Co Ltd - Statutory Auditors
The Maltings
2 Anderson Rd
Bearwood
Birmingham
West Midlands
B66 4AR

27 January 2025

GURU NANAK GURDWARA SMETHWICK

Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	**1,501,952**	1,570,723
Investment income	4	**48,824**	27,950
Other income	5	**200,000**	-
Total		**1,750,776**	1,598,673
EXPENDITURE ON			
Raising funds	6	**20,944**	337,735
Charitable activities	7		
Printing/Postage/Stationary		**21,991**	-
Sundry		**12,657**	104,008
Food/Drink		**290,783**	277,432
Insurance		**39,795**	-
Water		**35,488**	-
Other		**1,404,024**	579,943
Total		**1,825,682**	1,299,118
NET INCOME/(EXPENDITURE)		**(74,906)**	299,555
RECONCILIATION OF FUNDS			
Total funds brought forward		**10,167,273**	9,867,718
TOTAL FUNDS CARRIED FORWARD		**10,092,367**	10,167,273

The notes form part of these financial statements

GURU NANAK GURDWARA SMETHWICK

Balance Sheet
31 MARCH 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	13	**11,047,347**	11,293,866
Investment property	14	**1,005,161**	350,000
		12,052,508	11,643,866
CURRENT ASSETS			
Debtors	15	**43,646**	42,611
Cash at bank		**160,929**	393,343
		204,575	435,954
CREDITORS			
Amounts falling due within one year	16	**(422,817)**	(309,240)
NET CURRENT ASSETS		**(218,242)**	126,714
TOTAL ASSETS LESS CURRENT LIABILITIES		**11,834,266**	11,770,580
CREDITORS			
Amounts falling due after more than one year	17	**(1,741,899)**	(1,603,307)
NET ASSETS		**10,092,367**	10,167,273
FUNDS	20		
Unrestricted funds:			
General fund		**10,092,367**	10,167,273
TOTAL FUNDS		**10,092,367**	10,167,273

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2025 and were signed on its behalf by:

Mr Sarbjit Singh – Treasurer

The notes form part of these financial statements

GURU NANAK GURDWARA SMETHWICK

Cash Flow Statement
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	**92,437**	342,496
Net cash provided by operating activities		**92,437**	342,496
Cash flows from investing activities			
Purchase of tangible fixed assets		**(8,364)**	(44,990)
Purchase of investment property		**(455,161)**	-
Interest received		**82**	-
Net cash used in investing activities		**(463,443)**	(44,990)
Cash flows from financing activities			
Loan repayments in year		**138,592**	(155,328)
Net cash provided by/(used in) financing activities		**138,592**	(155,328)
Change in cash and cash equivalents in the reporting period		**(232,414)**	142,178
Cash and cash equivalents at the beginning of the reporting period		**393,343**	251,165
Cash and cash equivalents at the end of the reporting period		**160,929**	393,343

The notes form part of these financial statements

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**(74,906)**	299,555
Adjustments for:		
Depreciation charges	**254,883**	12,410
Interest received	**(82)**	-
Fair Value Adjustment	**(200,000)**	-
Increase in debtors	**(1,035)**	(17,355)
Increase in creditors	**113,577**	47,886
Net cash provided by operations	**92,437**	342,496

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.23 £	Cash flow £	**At 31.3.24 £**
Net cash			
Cash at bank	**393,343**	**(232,414)**	**160,929**
	393,343	**(232,414)**	**160,929**
Debt			
Debts falling due within 1 year	**(208,860)**	**-**	**(208,860)**
Debts falling due after 1 year	**(1,603,307)**	**(138,592)**	**(1,741,899)**
	(1,812,167)	**(138,592)**	**(1,950,759)**
Total	**(1,418,824)**	**(371,006)**	**(1,789,830)**

The notes form part of these financial statements

1. LAND & BUILDINGS

All land and building titles are registered in the name of Makhan Singh, Mohan Singh, Davinder Singh and Hazura Singh Nagra (appointed on Sunday 5th November 2017) as Holding Trustees for the beneficiaries, who are the Sadh Sangat (congregation), of Guru Nanak Gurdwara Smethwick.

The trustees hold the premises in trust and shall be used as a place for public worship and religious instruction according to the Sikh religion.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 2% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Investment property
Investment properties are properties held to earn rental income and/or for capital appreciation. Investment properties are measured initially at cost and subsequently at fair value at each reporting date, with changes in fair value recognized in the Statement of Financial Activities.

Valuation Basis and Process
The investment properties were valued as at 3 February 2021 by Chivers Commercial, independent Chartered Surveyors, acting in the capacity of external valuers. The valuers are members of the Royal Institution of Chartered Surveyors (RICS) and have recent experience in the relevant location and category of the properties being valued. The valuation was undertaken in accordance with the RICS Valuation - Global Standards 2020. The Trustees' are of the opinion that, under current market conditions, this valuation remains the same.

Property Details and Fair Values
The charity's investment property portfolio comprises:
126 High Street fair value £280,000

continued...

2. ACCOUNTING POLICIES - continued

Investment property
122 High Street fair value £270,000
116 High Street purchased during the year at cost £455,161

Income Generation
During the year, the investment properties generated rental income of £48,742.

Valuation Methodology
The valuations were derived using the following methods:
- Comparative method based on analysis of local market evidence
- Investment method for income-producing elements

The valuer applied a rate £150-180 per square foot to the retail units based on comparable market evidence.

Security
All Gurdwara properties are held as security against bank borrowings with Barclays Bank PLC.

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

3. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	1,501,952	1,534,747
Other Income	-	35,976
	1,501,952	1,570,723

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Other grants	-	35,976

4. INVESTMENT INCOME

Investment income relates to rent received from the investment properties (122 and 126 High Street Smethwick which (were valued in February 2021 at £550,000).

continued...

5. OTHER INCOME

Other income (£200,000) relates to the fair value adjustment of 122 and 126 High Street, Smethwick.

6. RAISING FUNDS

Raising donations and legacies

	31.3.24	31.3.23
	£	£
Support costs	-	320,720

Other trading activities

	31.3.24	31.3.23
	£	£
Hire of plant and machinery	20,944	17,015
Aggregate amounts	20,944	337,735

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Printing/Postage/Stationary	-	21,991	21,991
Sundry	12,657	-	12,657
Food/Drink	259,275	31,508	290,783
Insurance	-	39,795	39,795
Water	-	35,488	35,488
	271,932	128,782	400,714

continued...

8. SUPPORT COSTS

	Management	Finance	Information technology	Human resources
	£	£	£	£
Other resources expended	**473,222**	**147,656**	**152,921**	**259,489**
Printing/Postage/Stationary	**-**	**21,991**	**-**	**-**
Food/Drink	**5,920**	**3,750**	**(12,755)**	**23,874**
Insurance	**39,795**	**-**	**-**	**-**
Water	**35,488**	**-**	**-**	**-**
	554,425	**173,397**	**140,166**	**283,363**

	Other	Other 3	Governance costs	Totals
	£	£	£	£
Other resources expended	**17,746**	**2,000**	**70,148**	**1,123,182**
Printing/Postage/Stationary	**-**	**-**	**-**	**21,991**
Food/Drink	**-**	**-**	**10,719**	**31,508**
Insurance	**-**	**-**	**-**	**39,795**
Water	**-**	**-**	**-**	**35,488**
	17,746	**2,000**	**80,867**	**1,251,964**

9. AUDITORS' REMUNERATION

	31.3.24	31.3.23
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	**6,000**	6,000

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

continued...

11. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	196,557	168,573
	196,557	168,573

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Staff	11	10

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,570,723
Investment income	27,950
Total	1,598,673
EXPENDITURE ON	
Raising funds	337,735
Charitable activities	
Sundry	104,008
Food/Drink	277,432
Other	579,943
Total	1,299,118
NET INCOME	299,555
RECONCILIATION OF FUNDS	
Total funds brought forward	9,867,718
TOTAL FUNDS CARRIED FORWARD	10,167,273

continued...

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2023	**10,674,800**	**514,270**	**324,877**	**17,466**	**11,531,413**
Additions	**-**	**-**	**8,364**	**-**	**8,364**
At 31 March 2024	**10,674,800**	**514,270**	**333,241**	**17,466**	**11,539,777**
DEPRECIATION					
At 1 April 2023	**-**	**21,315**	**199,761**	**16,471**	**237,547**
Charge for year	**213,496**	**9,859**	**31,279**	**249**	**254,883**
At 31 March 2024	**213,496**	**31,174**	**231,040**	**16,720**	**492,430**
NET BOOK VALUE					
At 31 March 2024	**10,461,304**	**483,096**	**102,201**	**746**	**11,047,347**
At 31 March 2023	10,674,800	492,955	125,116	995	11,293,866

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2023	**350,000**
Additions	**455,161**
Revaluation	**200,000**
At 31 March 2024	**1,005,161**
NET BOOK VALUE	
At 31 March 2024	**1,005,161**
At 31 March 2023	350,000

Fair value at 31 March 2024 is represented by:

	£
Valuation in 2023	**350,000**
Valuation in 2024	**655,161**
	1,005,161

If 122 & 124 High Street had not been revalued 2021 would have been included at the following historical cost:

	31.3.24 £	31.3.23 £
Cost	**350,000**	**-**

122 & 124 High Street 2021 valued on open market value basis on by £550,000.

continued...

14. INVESTMENT PROPERTY - continued

122 and 124 High Street Smethwick were valued at £550,000 in February 2021 and this fair value is reflected in these accounts. The Trustees are of the opinion that this amount remains reasonably stated.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Prepayments and accrued income	**43,646**	42,611

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Bank loans and overdrafts (see note 18)	**208,860**	208,860
Taxation and social security	**71,518**	41,601
Other creditors	**142,439**	58,779
	422,817	309,240

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.24	31.3.23
	£	£
Bank loans (see note 18)	**1,741,899**	1,603,307

18. LOANS

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23
	£	£
Amounts falling due within one year on demand:		
Bank loans	**208,860**	208,860
Amounts falling between one and two years:		
Bank loans - 1-2 years	**417,720**	417,720
Amounts falling due between two and five years:		
Bank loans - 2-5 years	**625,143**	625,143
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	**699,036**	560,444

continued...

19. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.24	31.3.23
	£	£
Bank loans	**1,950,759**	1,812,167

Bank loans are secured against the properties.

20. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	**10,167,273**	**(74,906)**	**10,092,367**
TOTAL FUNDS	**10,167,273**	**(74,906)**	**10,092,367**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**1,750,776**	**(1,825,682)**	**(74,906)**
TOTAL FUNDS	**1,750,776**	**(1,825,682)**	**(74,906)**

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	9,867,718	299,555	10,167,273
TOTAL FUNDS	9,867,718	299,555	10,167,273

continued...

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,598,673	(1,299,118)	299,555
TOTAL FUNDS	1,598,673	(1,299,118)	299,555

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	9,867,718	224,649	10,092,367
TOTAL FUNDS	9,867,718	224,649	10,092,367

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,349,449	(3,124,800)	224,649
TOTAL FUNDS	3,349,449	(3,124,800)	224,649

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

GURU NANAK GURDWARA SMETHWICK

England & Wales - Charity number 1154098

Accounts

REGISTERED CHARITY NUMBER: 1154098

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2023

for

GURU NANAK GURDWARA SMETHWICK

GURU NANAK GURDWARA

SMETHWICK

GURU NANAK GURDWARA SMETHWICK

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FOR THE YEAR ENDED 31 MARCH 2023

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Guru Nanak Gurdwara Smethwick (GNG Smethwick) is a charity located in Smethwick and primarily serves the community providing both faith and non-faith based services and support to over 14,000 weekly congregation. The Gurdwara, also known as the GNG Smethwick is a religious charity centred on the Sikh faith. All aspects of the GNG Smethwick operations and management are premised on the foundations of Sikh teachings and principles.

Guru Nanak Gurdwara Smethwick is a faith led 'not for profit' organisation. It is dedicated to practicing and promoting the Sikh religion in the name of the Sikh Guru's from Sri Guru Nanak Dev Ji the founder of the Sikh Dharam to Sri Guru Gobind Singh Ji (the 10th Sikh Guru) and the Shabad (word or scriptures) of the Guru's, the existing and eternal Sikh Guru, Sri Guru Granth Sahib Ji. The word Dharam is reflective of religion/faith but it also encompasses a Sikh's wider sense of obligation and duty in their way of life and their actions towards others and all of God's creation.

The Gurdwara (Sikh place of worship) on High Street in Smethwick, is the heart and soul of the organisation's activities and aims. It promotes spiritual and physical regeneration through the promotion and propagation of the Sikh Dharam (faith). The Gurdwara was established in 1961 in the town of Smethwick, now in the borough of Sandwell, it continues to humbly provide quality voluntary services utilising the monetary and non-monetary contributions or offerings provided by the community.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of GNG Smethwick is, for the public benefit, the advancement of the Sikh religion through the propagation, practice and advancement of the Sikh Dharam based on teachings of the ten Gurus and Sri Guru Granth Sahib Ji, the eternal Guru and sacred scriptures of the Sikhs.

Public Benefit

Guru Nanak Gurdwara Smethwick carries out a wide range of activities in pursuance of its objective. The range of activities provide benefit both for those who attend the Gurdwara and the wider community at large. Benefits range from spiritual uplift through initiation and nurturing of Sikh practitioners; capacity building of individuals, families and communities; engaging in community activities; providing support to the elderly and environmental enhancement and heritage conservation around the Gurdwara; Sarbat da Bhalla (welfare of all) - Treating all human beings as one family; Universal equality by recognising the human race as one (Manas Ki Jaat Sabhe Ekey Pehchanho - Guru Gobind Singh Ji); Helping society by caring for each other and sharing our good fortunes with the less fortunate ones by contributing a minimum of 10% of our earnings for charitable purposes (Daswandh); Overcoming vices such as lust, anger, greed, possessiveness, arrogance, and ego through divine wisdom; Promoting social virtues such as tolerance, patience, and forgiveness.

The Gurdwara project work addresses key object as described above. The trustees and staff are mindful of the need to work for the public benefit, and this is an important element of the overall objective. Public benefits range from spiritual uplift through initiation and nurturing of Sikh way of life; capacity building of individuals, families, and communities with Sikh values-based education; engaging in civic activities, providing support to the elderly through youth participation and healthcare. The Management Committee has been working to implement operational changes and improvement in the Gurdwara.

Dharam Parchar

The Darbar of the Guru, in which takes place Paath (prayers), Kirtan, Katha, Dhadi Vaaran or other Sikh religious services; these promote spiritual well-being and ultimately improve the quality of life for devotees and the wider community, they are provided everyday throughout the day and presided upon by our eternal Guru and sacred scriptures Sri Guru Granth Sahib Ji.

Main Daily Programme - Post Covid-19 the Gurdwara Management Committee recognised that all effort was needed to support the community and restart all services at the Gurdwara, this began with an overhaul of the main daily religious services. The management have continued a non-stop full day service programme. This means from the time when Sri Guru Granth Sahib Ji arrives into the Darbar Sahib each morning, the religious services will commence and continue throughout the day until Sri Guru Granth Sahib Ji leaves the Darbar Sahib for Sachkhand. GNG Smethwick continues to be the leading platform for Gurmat parchar in the United Kingdom. World renowned Kirtani Jathas, Katha Vachaks, Dhadhis and Parchariks continue to visit.
GNG Smethwick remains the hub of community providing all of the religious needs of the Sikh community including large smagams and events celebrating Gurpurabs and other important dates in the Sikh Calendar.

The Nagar Kirtan (procession) in celebration of the Parkash Gurpurab of Sri Guru Nanak Dev Ji was held in November 2022 from Gurdwara Guru Har Rai Sahib Ji in West Bromwich and ended at Guru Nanak Gurdwara Smethwick. The Gurdwara spearheads this Nagar Kirtan and the after event on the High Street in Smethwick.

Holla Mohalla 2022 was held, this is a festival of colour and 'Chardi Kala' also known as positive state of the Khalsa. The event was held on the Lions of the Great War site, it included demonstrations of Gatka, promoting physical and mental wellbeing.

In celebration of Vaisakhi - the creation of the Khalsa, Guru Nanak Gurdwara Smethwick held Vaisakhi 2022 as open air celebrations on the High Street in Smethwick. Thousands of people from all walks of life attended these celebrations. This was an open opportunity to embrace and experience Khalsa community spirit, approx. 20,000 persons attended.

Sri Akhand Paath Sahib Prayers were held throughout the year to celebrate the births of the Sikh Gurus and the birth of the Khalsa fraternity. There were a total of 122 Sri Akhand Paath Sahib, 57 Anand Karaj, 220 Sukhmani Sahib, 96 Antim Sanskar (funerals) 20 Sehaj Paath and approx. 150 persons were initiated as Khalsa through the Amrit Sanchaar (initiation ceremony). The Gurdwara remains one of the most popular venues in the Midlands for the Anand Karaj (Sikh marriage ceremony).

Education

Guru Nanak Dev Ji Gurmat Academy - The academy allows students to learn the Punjabi language, obtain life skills and Santhiya (learning how to read Gurbani). The Punjabi school currently has 600 students enrolled. This figure is up 250 from the 2021 academic year. It has had a strong academic year in 2021-2022 with 10 GCSE A star's and 2 A star A-Levels. The 2023 results are expected to show further improvements. This achievement has provided a boost to academic progress and curriculum achievement, reflecting the Khalsa values that guide the Academy's strategic vision and inspire the staff and governors to be outstanding professionals and role models.

In 2022 we held online safety awareness workshops for Punjabi School students.

Gurmat Sangeet Academy - The Gurdwara's Gurmat Sangeet Academy continues to grow. We currently have 52 students in our Kirtan class and 34 students in our Tabla class.

After School Clubs - We facilitate weekly homework clubs for 12-18-year-olds that are run by experienced volunteers to help with homework, coursework, assignments, and exam revision, covering core GCSE and A-Level subjects such as English, Maths and the Sciences.

Library - Guru Nanak Gurdwara Smethwick is proud to be home to over 10,000 books at the General Subheg Singh Library. We will be soon starting a project to construct a Children's Library at GNG. It will be a children's-only library within the Gurdwara, providing a space for children to enhance their reading abilities and imagination, whilst also supporting the burgeoning field of Sikh and Punjabi authorship.

Sikh Students Freshers Fair - In October 2022, we hosted an annual Sikh Students Freshers Fair in the Function Hall at GNG Smethwick. Sikh Students from universities across the West Midlands attended, visiting an array of stalls offering career opportunities, Sikh businesses, and volunteer organisations. Students could benefit from guidance, advice, showcasing projects and campaigns hosting a range of competitions and prize giveaways.

Summer Camps - Over the Summer we held the Summer Sikhi camp. Over 150 children attended over the camp of two weeks with material and activities that focused on inspiring young minds to embark on a transformative adventure of exploration, growth, and learning.

Public Engagement

Health - We have been supporting various initiatives including free weekly health checks at the Gurdwara to identify diabetes, obesity, blood pressure, cholesterol and other ailments in the local Punjabi community. Our volunteer healthcare professionals also refer members of the public to their GP's or other healthcare professionals as required if there is any reason for concern.

Sports Kabaddi Tournament - We held an annual Sports Kabaddi Tournament in which more than 2000 spectators attended. We have continued to grow the number of sporting activities taking part at the Gurdwara. Current activities at the GNG Martial Arts Academy include gatka, wrestling, boxing and Mixed Martial Arts (MMA).

We are also a Duke of Edinburgh Licenced Centre and periodically run programmes. We have recently completed our 1st Bronze level award for the first cohort.

Guru Nanak Gurdwara Smethwick works hand in hand with the Smethwick Youth and Community Centre helping provide various essential support services to the wider community of Smethwick and Sandwell.

In 2022 Guru Nanak Gurdwara Smethwick celebrated its 61st anniversary. The Gurdwara first opened its doors to the Sadh Sangat in July 1961. It was the first Gurdwara to be established in the United Kingdom that had been solely funded by the Sikh community. Congregation who have an attachment to the Gurdwara came from all over the United Kingdom to take part in these celebrations. In our report we would like to take this opportunity to thank everyone who has been part of the GNG family.

Throughout the year the Gurdwara has been featured on the BBC's One Show and other various local and national media due to its prominence, advocacy for on Sikh issues and community work for the betterment of all of mankind.

Community and Wellbeing

Langar (Communal Kitchen) - a free vegetarian meal from the Guru's kitchen is provided to any devotee or visitor irrespective of their faith, caste, gender or ethnicity etc. The Gurdwara enjoys a 5-star rating by the Food Standards Agency.

Safeguarding - The Gurdwara is deeply committed to ensure the safety and wellbeing of its Sangat and community. We are one of the first Gurdwaras to employ a dedicated Safeguarding Officer. We held a safeguarding training worshop in partnership with the NSPCC.

External Visits - The Gurdwara is open to all communities, during this time we conducted 151 Educational Visits, in which a total of 4,530 visitors visited. We have seen an increasing number of external visits to the Gurdwaras. Groups visit from across the UK and internationally. They are given tours of the Gurdwara, a talk on the Sikh faith, a Q&A session followed by Guru Ka Langar. Educational literature is also distributed to the visitors.

Afternoon Tea at GNG held on a monthly basis, looks to bring to motivational speakers delivering speeches in English and Punjabi to inspire and uplift our sisters, mothers and grandmothers. The event is Welcoming all women over the age of 16, to come together to empower, encourage, advise and support one another in any way possible. Whether it be from learning Gurmat, sharing best practises, to the challenges women face in their daily lives, Afternoon Tea at GNG is an opportunity to share your thoughts over a lovely scone and cup of tea.

The Sikh Sisters Support Group is here every week to listen and provide a safe space for you to talk and for us to support you in a non-judgemental and confidential environment.

We have started CPR training for the community. This will include how to use a defibrillator.

The GNG Matrimonial Service is a professional and bespoke introductions service for the Sikh community. This service has now enrolled hundreds of males and females who are looking for a suitable match to marry. A group of dedicated volunteers are managing the service under the guidance of the management committee. They have a stall every Sunday between 11am and 2pm. They hold an introduction event for registered members every quarter.

The Gurdwara has won the Green Flag Award for the 4th year running for managing and maintaining the Lions of the Great War site for the third time since its inception. The Green Flag Award accreditation - is the international quality mark for parks and green spaces - is testament to the hard work and dedication of the Gurdwara team that care for the green space so that everyone can enjoy it.

Volunteers - At Guru Nanak Gurdwara Smethwick there in estimated 100,000 hours of voluntary service provided by volunteers every year for a range of activities from cooking in the kitchens, to conducting prayer services and helping with administrative duties. Calculated for 30 persons at an average wage of £10.20 per hour for 7 hours per day, this quantifies to £779,688 every year, £14,994 every week and £2,142 every day worth of selfless service/volunteering for the community.

In March 2023 we are pleased to announce sewing classes for the community.

Estates

We have undertaken significant work to renovate and improve the facilities including, cleaning, and repairing the estates of the Gurdwara. A new passenger lift has been installed serving Darbar Sahib 4, 5 and 6, this has now been commissioned for public use. We are constantly finding energy efficient solutions and reducing our carbon footprint. We have updated our telephone infrastructure to improve our services and reduce costs. Our phone and internet providers have been merged, and we have set up an internal network to enhance the efficiency, security, and management of the Gurdwara's affairs. Sound systems and IT infrastructures are constantly updated around the Gurdwara complex. Additionally, a live video stream is available on YouTube from GNG Smethwick for the convenience of our Sangat. Further technological improvements include updates and purchases of technological equipment at the Gurdwara to improve the infrastructure, including the purchase of a portable system to live stream external events.The management committee are in the process of purchasing 116 High Street, Smethwick formerly known as the 'Lloyds Bank'. It is a large building with great potential for office, retail and/or accommodation and within walking distance of the Gurdwara and other amenities. This building could be used for both investment purposes and direct use by the Gurdwara. The committee envisage this purchase to be completed very soon subject to surveys.

Governance

We uphold transparency and accountability in our governance practices including public availability of our meeting minute summaries to our congregation. We have developed our Human Resource policies and modernised employee contracts to protect both employees and the Gurdwara. We are proud to announce that we are working towards becoming a UK Living Wage Employer. We endeavour to set up subcommittees to work on specific areas of our operations including Finance, HR, Building and community outreach. These subcommittees will provide additional support and expertise to the Management Committee building on the implementation of the findings from our internal audit.

Financial Review

Principal Funding Source - The Gurdwara's funding comes from donations from the public and investment income.

Future Developments - The Gurdwara aims to continue to follow its core objectives and will focus on continuing with projects undertaken in previous years and to establish programs for the elderly, mothers, and toddlers, and increase access to sports activities for the Sangat with special focus on promoting health and wellbeing in the local community.

Structure, Governance and Management

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

Recruitment and appointment of Management Committee - Management Committee of GNG Smethwick are selected every 2 years. All new trustees must be Amritdhari (baptised) in the Sikh religion.

Induction and training of new Management Committee - The Managing Committee are given adequate support to manage the Gurdwara's activities in compliance with the Gurdwara's constitution.

The Management Committee have been focused on delivering their priorities: Allegiances to Sri Guru Granth Sahib Ji, Sri Akal Takhat Sahib and the Khalsa Panth; To build a leading Sikh institution fit for the 21st Century; Educate and develop our future leaders; Championing Health & Wellbeing; Embracing young mothers and toddlers.

Risk Management

The Managing Committee have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Management Committee regularly reviews the major risks which are faced by GNG. Risks that are identified are dealt with appropriately including insurance cover being taken where feasible. Management have identified that the misappropriation of charity assets may also be a risk but this has been mitigated by various controls which have therefore minimised this risk. The conclusion was that the system of control in the areas reviewed was adequate in all significant respects for the purpose of the charity to continue in its activities.

All this could not however be possible without the blessings of the Almighty Sri Guru Granth Sahib Ji and the continuous support, dedication and commitment of the Sevadaars (volunteers) and the Sadh Sangat (congregation) - may Guru Ji's grace be showered upon us all and may we all express our gratitude with our hearts and souls.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1154098

Principal address
130 High Street
Smethwick
West Midlands
B66 3AP

Trustees
Mr Tarsem Singh Shoker
Mr Jaswinder Singh
Mr Jatinder Singh
Mr Onkar Singh
Mr Humraaj Singh Shergill
Mrs Pervinder Kaur
Mr Gurdeep Singh
Mr Sukhwinder Singh
Mr Sarbjit Singh
Mr Balbir Singh Bhajam
Mr Maninder Singh
Mr Jasvir Singh
Mr Kuldeep Singh Deol
Mrs Resham Kaur
Mr Bhervinder Singh
Mr Mohinder Singh Nagra
Mr Iqbal Singh
Mr Harvinder Singh Purewal
Mr Surjit Singh Dhillon
Mr Suba Singh
Mr Sukhmanbir Singh
Mr Harvinder Singh

Auditors
Ark Aurora Ltd - Statutory Auditors
The Maltings
2 Anderson Rd
Bearwood
Birmingham
West Midlands
B66 4AR

COMMENCEMENT OF ACTIVITIES

Guru Nanak Gurdwara Smethwick first opened its doors to the Midlands Sikh Community on 27th July 1961.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 31 January 2024 and signed on its behalf by:

Mr Jatinder Singh - Trustee

Opinion
We have audited the financial statements of Guru Nanak Gurdwara Smethwick (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As auditors, we have planned and performed our procedures and audit testing in a manner designed to identify and assess the risks of material misstatement due to fraud or error.

We gained an understanding of the legal and regulatory framework applicable to the Charity and the sector within which operates, and considered the risk of acts by the Charity that were not in line with the applicable laws and regulations, including fraud.

We understood how the Charity is complying with those laws and regulations by:

- making enquiries of trustees concerning actual and potential litigation and claims. We corroborated our enquiries by obtaining an understanding of trustee's procedures relating to detecting and responding to the risks of fraud and whether they have any knowledge of any actual, suspected or alleged fraud;

- we performed audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluation of business rationale of material transactions outside the normal course of business;

- we reviewed accounting estimates for any bias; and

- we reviewed in detail any fines, legal and professional expenses incurred along with correspondence with regulatory bodies to evaluate whether there were any instances of non-compliance.

Our audit procedures were designed to respond to risks of material misstatement of the financial statements, recognising that the risk of not detecting a materials misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulation is from the events and transactions reflected in financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

G S Ark
Senior Statutory Auditor
Ark Aurora Ltd - Statutory Auditors
The Maltings
2 Anderson Rd
Bearwood
Birmingham
West Midlands
B66 4AR

31 January 2024

GURU NANAK GURDWARA SMETHWICK

Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	**1,570,723**	1,369,988
Investment income	4	**27,950**	31,550
Total		**1,598,673**	1,401,538
EXPENDITURE ON			
Raising funds	5	**337,735**	4,810
Charitable activities	6		
Printing/Postage/Stationary		-	21,849
Sundry		**104,008**	1,705
Food/Drink		**277,432**	153,680
Other		**579,943**	822,324
Total		**1,299,118**	1,004,368
NET INCOME		**299,555**	397,170
RECONCILIATION OF FUNDS			
Total funds brought forward		**9,867,718**	9,470,548
TOTAL FUNDS CARRIED FORWARD		**10,167,273**	9,867,718

The notes form part of these financial statements

Balance Sheet
31 MARCH 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	11	**11,293,866**	11,261,286
Investment property	12	**350,000**	350,000
		11,643,866	11,611,286
CURRENT ASSETS			
Debtors	13	**42,611**	25,256
Cash at bank		**393,343**	251,165
		435,954	276,421
CREDITORS			
Amounts falling due within one year	14	**(309,240)**	(261,354)
NET CURRENT ASSETS		**126,714**	15,067
TOTAL ASSETS LESS CURRENT LIABILITIES		**11,770,580**	11,626,353
CREDITORS			
Amounts falling due after more than one year	15	**(1,603,307)**	(1,758,635)
NET ASSETS		**10,167,273**	9,867,718
FUNDS	18		
Unrestricted funds:			
General fund		**10,167,273**	9,867,718
TOTAL FUNDS		**10,167,273**	9,867,718

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2024 and were signed on its behalf by:

Mr Tarsem Singh Shoker - Trustee

The notes form part of these financial statements

GURU NANAK GURDWARA SMETHWICK

Cash Flow Statement
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	**342,496**	367,760
Net cash provided by operating activities		**342,496**	367,760
Cash flows from investing activities			
Purchase of tangible fixed assets		**(44,990)**	(57,860)
Net cash used in investing activities		**(44,990)**	(57,860)
Cash flows from financing activities			
Loan repayments in year		**(155,328)**	(210,807)
Net cash used in financing activities		**(155,328)**	(210,807)
Change in cash and cash equivalents in the reporting period		**142,178**	99,093
Cash and cash equivalents at the beginning of the reporting period		**251,165**	152,072
Cash and cash equivalents at the end of the reporting period		**393,343**	251,165

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net income for the reporting period (as per the Statement of Financial Activities)	**299,555**	397,170
Adjustments for:		
Depreciation charges	**12,410**	11,939
Increase in debtors	**(17,355)**	(25,256)
Increase/(decrease) in creditors	**47,886**	(16,093)
Net cash provided by operations	**342,496**	367,760

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	**251,165**	**142,178**	**393,343**
	251,165	**142,178**	**393,343**
Debt			
Debts falling due within 1 year	**(208,860)**	-	**(208,860)**
Debts falling due after 1 year	**(1,758,635)**	**155,328**	**(1,603,307)**
	(1,967,495)	**155,328**	**(1,812,167)**
Total	**(1,716,330)**	**297,506**	**(1,418,824)**

The notes form part of these financial statements

1. LAND & BUILDINGS

All land and building titles are registered in the name of Makhan Singh, Mohan Singh, Davinder Singh and Hazura Singh Nagra (appointed on Sunday 5th November 2017) as Holding Trustees for the beneficiaries, who are the Sadh Sangat (congregation), of Guru Nanak Gurdwara Smethwick.

The trustees hold the premises in trust and shall be used as a place for public worship and religious instruction according to the Sikh religion.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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

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

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

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

continued...

3. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	1,534,747	1,231,677
Building Fund	-	1,200
Other Income	35,976	137,111
	1,570,723	1,369,988

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Other grants	35,976	137,111

4. INVESTMENT INCOME

Investment income relates to rent received from the investment properties (122 and 126 High Street Smethwick) which were valued in January 2016 at £350,000.

5. RAISING FUNDS

Raising donations and legacies

	31.3.23	31.3.22
	£	£
Support costs	320,720	-

Other trading activities

	31.3.23	31.3.22
	£	£
Hire of plant and machinery	17,015	4,810
Aggregate amounts	337,735	4,810

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Sundry	14,991	89,017	104,008
Food/Drink	253,299	24,133	277,432
	268,290	113,150	381,440

7. SUPPORT COSTS

	Management	Finance	Information technology	Human resources
	£	£	£	£
Raising donations and legacies	-	86,794	-	233,926
Other resources expended	312,155	-	227,283	-
Sundry	-	11,868	-	-
Food/Drink	-	24,133	-	-
	312,155	122,795	227,283	233,926

	Other	Other 3	Governance costs	Totals
	£	£	£	£
Raising donations and legacies	-	-	-	320,720
Other resources expended	5,617	-	-	545,055
Sundry	9,357	250	67,542	89,017
Food/Drink	-	-	-	24,133
	14,974	250	67,542	978,925

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

continued...

9. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	168,573	145,160
	168,573	145,160

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Staff	10	10

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,369,988
Investment income	31,550
Total	1,401,538
EXPENDITURE ON	
Raising funds	4,810
Charitable activities	
Printing/Postage/Stationary	21,849
Sundry	1,705
Food/Drink	153,680
Other	822,324
Total	1,004,368
NET INCOME	397,170
RECONCILIATION OF FUNDS	
Total funds brought forward	9,470,548
TOTAL FUNDS CARRIED FORWARD	9,867,718

continued...

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2022	**10,674,800**	**469,280**	**324,877**	**17,466**	**11,486,423**
Additions	**-**	**44,990**	**-**	**-**	**44,990**
At 31 March 2023	**10,674,800**	**514,270**	**324,877**	**17,466**	**11,531,413**
DEPRECIATION					
At 1 April 2022	**-**	**21,315**	**187,737**	**16,085**	**225,137**
Charge for year	**-**	**-**	**12,024**	**386**	**12,410**
At 31 March 2023	**-**	**21,315**	**199,761**	**16,471**	**237,547**
NET BOOK VALUE					
At 31 March 2023	**10,674,800**	**492,955**	**125,116**	**995**	**11,293,866**
At 31 March 2022	10,674,800	447,965	137,140	1,381	11,261,286

12. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2022 and 31 March 2023	**350,000**
NET BOOK VALUE	
At 31 March 2023	**350,000**
At 31 March 2022	350,000

122 and 124 High Street Smethwick were valued at £350,000 in January 2016.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Prepayments and accrued income	**42,611**	25,256

continued...

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans and overdrafts (see note 16)	**208,860**	208,860
Taxation and social security	**41,601**	13,141
Other creditors	**58,779**	39,353
	309,240	261,354

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans (see note 16)	**1,603,307**	1,758,635

16. LOANS

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	**208,860**	208,860
Amounts falling between one and two years:		
Bank loans - 1-2 years	**417,720**	417,720
Amounts falling due between two and five years:		
Bank loans - 2-5 years	**625,143**	625,143
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	**560,444**	715,772

17. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.23	31.3.22
	£	£
Bank loans	**1,812,167**	1,967,495

Bank loans are secured against the properties.

continued...

18. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	**9,867,718**	**299,555**	**10,167,273**
TOTAL FUNDS	**9,867,718**	**299,555**	**10,167,273**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**1,598,673**	**(1,299,118)**	**299,555**
TOTAL FUNDS	**1,598,673**	**(1,299,118)**	**299,555**

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	9,470,548	397,170	9,867,718
TOTAL FUNDS	9,470,548	397,170	9,867,718

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,401,538	(1,004,368)	397,170
TOTAL FUNDS	1,401,538	(1,004,368)	397,170

continued...

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	9,470,548	696,725	10,167,273
TOTAL FUNDS	9,470,548	696,725	10,167,273

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,000,211	(2,303,486)	696,725
TOTAL FUNDS	3,000,211	(2,303,486)	696,725

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

GURU NANAK GURDWARA SMETHWICK

England & Wales - Charity number 1154098

Accounts

REGISTERED CHARITY NUMBER: 1154098

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2022

for

GURU NANAK GURDWARA SMETHWICK

GURU NANAK GURDWARA SMETHWICK

Contents of the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2022

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Guru Nanak Gurdwara Smethwick (GNG Smethwick) is a charity located in Smethwick and primarily serves the community providing both faith and non-faith based services and support to over 10,000 weekly congregation. The Gurdwara, also known as the GNG Smethwick is a religious charity centred on the Sikh faith. All aspects of the GNG Smethwick operations and management are premised on the foundations of Sikh teachings and principles

Guru Nanak Gurdwara Smethwick is a faith led 'not for profit' organisation. It is dedicated to practicing and promoting the Sikh religion in the name of the Sikh Guru's from Sri Guru Nanak Dev Ji the founder of the Sikh Dharam to Sri Guru Gobind Singh Ji (the 10th Sikh Guru) and the Shabad (word or scriptures) of the Guru's, the existing and eternal Sikh Guru, Sri Guru Granth Sahib Ji. The word Dharam is reflective of religion/faith but it also encompasses a Sikh's wider sense of obligation and duty in their way of life and their actions towards others and all of God's creation.

OBJECTIVES AND ACTIVITIES

Objectives and aims

GNG Smethwick's mission is the propagation, practice and advancement of the Sikh Dharam based on teachings of the ten Gurus and Sri Guru Granth Sahib Ji, the eternal Guru and sacred scriptures of the Sikhs. With over 60 years of spiritual development and enrichment from Smethwick in the West Midlands. GNG Smethwick continues steadfast in its endeavours to fuse Sikhi values (which emphasise love, compassion, sacrifice, service, truthfulness, forgiveness) with our secular lives, thus creating peace and anand (sustained happiness) within ourselves, our families, our communities, our environment and our harmoniously interconnected community.

OBJECTIVES AND ACTIVITIES

Significant activities

Public benefit

Guru Nanak Gurdwara Smethwick carries out a wide range of activities in pursuance of its objectives. The range of activities provide benefit both for those who attend the Gurdwara and the wider community at large. Benefits range from spiritual uplift through initiation and nurturing of Sikh practitioners; capacity building of individuals, families and communities; engaging in community activities; providing support to the elderly and environmental enhancement and heritage conservation around the Gurdwara.

Significant activities

This accounting period April 2021 to Mar 2022 coincided with the ongoing impact of Covid-19 during this period the Gurdwara continued to use the Business Continuity Plan and worked with the COVID-19 Taskforce made up of key committee members, health professionals and a frontline volunteers. This enabled the Gurdwara to deliver its services to the congregation whilst adapting to the pandemic environment in accordance with govt guidelines. Details of how services continued are highlighted below.

Gurdwara Services

The Gurdwara (Sikh place of worship) on High Street in Smethwick, is the heart and soul of the organisation's activities and aims. It promotes spiritual and physical regeneration through the promotion and propagation of the Sikh Dharam (faith). The Gurdwara was established in 1961 in the town of Smethwick, in the borough of Sandwell, it continues to humbly provide quality voluntary services utilising the monetary and non-monetary contributions or offerings provided by the community.

The main activities for GNG i.e., daily Diwaans (religious services) these promote spiritual well-being and ultimately improve the quality of life for devotees and the wider community, they are provided everyday throughout the day and presided upon by Sri Guru Granth Sahib Ji. The services start at four o' clock every morning and finish at approximately eight o' clock in the evening; during weekends and festival days the services usually continue later into the evening. Langar (Communal Kitchen) - a free vegetarian meal from the Guru's kitchen is provided to any devotee or visitor irrespective of their faith, caste, gender or ethnicity etc. The Gurdwara enjoys a 5-star rating by the Food Standards Agency.

The Gurdwara's Information Office takes care of the day-to-day admin of the Gurdwara. The information office also deals with all the day to day queries of the congregation and visitors to the Gurdwara. The Gurdwara complex is under 24 hour monitored security, for the safety of Gurdwara premises and members of the congregation. The management committee constantly review its security to ensure everyone using the premises is safeguarded.

The GNG Gurmat Academy allows students to learn the Punjabi language, obtain life skills, Santhiya (learning how to read Gurbani) and Kirtan. As soon as the lockdown was lifted a surge of children enrolled onto the Punjabi school. Following which the classes and school times had to be increased. From 14 weekly classes, we now have 28 weekly classes.

The GNG Matrimonial Service is a professional and bespoke introductions service for the Sikh community. This service has now enrolled hundreds of males and females who are looking for a suitable match to marry. A group of dedicated volunteers are managing the service under the guidance of the management committee. They have a stall every Sunday between 11am and 2pm. They hold an introduction event for registered members every quarter.

The Gurdwara is open to all communities however, during this time we conducted 64 Educational Visits, in which a total of 1,920 visitors visited.

Guru Nanak Gurdwara Smethwick works hand in hand with the Smethwick Youth and Community Centre helping provide various essential support services to the wider community of Smethwick and Sandwell.

Sri Akhand Paath Sahib Prayers were still held throughout the year to celebrate the births of the Sikh Gurus and the birth of the Khalsa fraternity. There were a total of 108 Sri Akhand Paath Sahib, 54 Anand Karaj, 169 Antim Sanskar (funerals) and approx. 270 persons were initiated as Khalsa through the Amrit Sanchaar (initiation ceremony). The Gurdwara remains one of the most popular venues in the Midlands for the Anand Karaj (Sikh marriage ceremony).

OBJECTIVES AND ACTIVITIES

In May 2021 the pandemic lockdown was relaxed by the government. The Gurdwara management committee recognised that all effort was now needed to support the community and restart all services at the Gurdwara starting with an overhaul of the main daily religious services. The management have introduced a non-stop full day service programme. This means when Sri Guru Granth Sahib Ji arrives into the Darbar Sahib at 4am each morning, the religious services will commence and continue throughout the day into the evening, up until Sri Guru Granth Sahib Ji leave the Darbar Sahib for Sachkhand. During the day, renowned Kirtani's, Katha Vaachak, Dhadhi, Kaveeshar Jatha's partake in the daily service.

There were a number of classes which were running pre-covid-19, these had to stop due to the lockdown. The Gurdwara services guide 2022 was published showcasing and promoting what was happening for the community at the Gurdwara. New services were started including; the martial art of Gatka, Dastaar tying class, weekly health and wellbeing clinic, advanced Sikh studies classes, various health and fitness classes including; women's self-defence classes, children's self-defence classes, adult Punjabi classes, Kirtan class, Tabla class and Santhiya class.

In 2021 Guru Nanak Gurdwara Smethwick celebrated its 60th anniversary. The Gurdwara first opened its doors to the Sadh Sangat in July 1961. It was the first Gurdwara to be established in the United Kingdom that had been solely funded by the Sikh community. Thousands of congregation who have an attachment to the Gurdwara came from all over the United Kingdom to take part in these celebrations. Plans are also being drawn up to publish a book marking the 60 years and a televised documentary. In our report we would like to take this opportunity to thank everyone who has been part of the GNG family.

We have launched Sikh Sisters support group. Sikh Sisters is a new initiative by GNG which will be here every week to listen and provide a safe space for you to talk and for us to support you in a non-judgemental and confidential environment.

Afternoon Tea at GNG held on a monthly basis, looks to bring to motivational speakers delivering speeches in English and Punjabi to inspire and uplift our sisters, mothers and grandmothers. The event is Welcoming all women over the age of 16, to come together to empower, encourage, advise and support one another in any way possible. Whether it be from learning Gurmat, sharing best practises, to the challenges women face in their daily lives, Afternoon Tea at GNG is an opportunity to share your thoughts over a lovely scone and cup of tea!

The Sachkhand is the sanctum sanctorum of the Gurdwara. This is the private abode of Sri Guru Granth Sahib Ji. The congregation and management felt the need to renovate the Sachkhand. As entry to the Sachkhand is restricted to key personnel this also gave us the opportunity to ensure all safety devices / fire detection were up to the current building regulations. Air conditioning and LED lighting has also been installed here.

Darbar Sahib 4, 5 and 6 have been totally renovated. All the ceilings of the Darbars have been replaced. As there was no air conditioning in these halls, there was also little air movement, a new air conditioning system has been installed. Seating for elderly congregation and those who are physically unable to sit on the floor has been added to the hall. The old florescent lighting in these halls have been replaced with LED lighting. Emergency lighting has also been upgraded.

A new passenger lift has being installed serving Darbar Sahib 4, 5 and 6, replacing the old hydraulic lift which was beyond economical repair. The new traction lift is up to standards and has all current safety features. This will be commissioned shortly and available for public use.

Nagar Kirtan (procession) for the Parkash Gurpurab Sri Guru Nanak Dev Ji was held from Gurdwara Guru Har Rai Sahib Ji in West Bromwich and ended at Guru Nanak Gurdwara Smethwick. The Gurdwara spearheads this Nagar Kirtan and the after event on the High Street in Smethwick.

Holla Mohalla was held, this is a festival of colour and 'Chardi Kala' also known as positive state of the Khalsa. The event was held on the Lions of the Great War site, it included demonstrations of Gatka, promoting physical and mental wellbeing.

OBJECTIVES AND ACTIVITIES

In celebration of Vaisakhi - the creation of the Khalsa, Guru Nanak Gurdwara held Vaisakhi 2021 as open air celebrations on the High Street in Smethwick. Thousands of people from all walks of life attended these celebrations.

Covid-19 Response

As a result of the COVID-19 pandemic the Trustees of the charity took the important decision to meet Government requirements and close the Gurdwara. The charity's principles highlight the fundamental importance of the health and well being of all attendees and staff. In order to adhere to this, strict protocols have been followed since the reopening of the Gurdwara. A range of safety measures have been put in place to ensure the protection of ag attendees and these are inclusive, but not limited to the following: restricted opening times for attendees, a one-way system with social distancing markings in place, daily monitoring of capacity, restricted access around the premises, a requirement to wear masks by all attendees, additional hygiene facilities and a reduction in allowable capacity on functions, such as weddings.

The 'Community Support Network' (CSN) was started on the onset of lockdown to help members of the community during the coronavirus pandemic providing hot meals, food bank services, grocery shopping and prescription collection. Over 150 hot meals went out daily for those in need, amounting to approx. 54,750 meals in the pandemic year. Loaves of bread, buns, crumpets were sent out as part of the CSN to those in need. Sikhs, non-Sikhs and people of no faith signed up to use the CSN service. Face masks were made by Sevadaars (volunteers) and distributed free of charge to the community.

Support was also provided by weekly support calls to over 100 people in vulnerable or shielding groups alongside distribution of food parcels to NHS and care home staff.

The live broadcasting of daily services at the Gurdwara has now become a norm with many elderly and house bound congregation enjoying the services whilst at home. Our viewership is constantly growing with congregation joining us from across the Midlands and beyond.

Continuing Recognition

The Gurdwara continued to respond against the adversity of the pandemic and its impact on families, in the usual high Sikh spirits of Chardi-Kala, not refraining from righteous acts, to enable the congregation and the community of Smethwick to remain resilient and head-strong. This was evident through additional awards that the Gurdwara continued to be recognised for as below.

In 2020 Guru Nanak Gurdwara Smethwick was awarded the Queen's Award for Voluntary Services. However due to the covid-19 lockdown the awards ceremony was delayed until 2021. Both members of the management committee and congregation attended the awards ceremony at the Hippodrome in Birmingham to receive this prestigious award from the Lord Lieutenant.

The Gurdwara has won the Green Flag Award for managing and maintaining the Lions of the Great War site for the third time since its inception. The Green Flag Award accreditation - is the international quality mark for parks and green spaces - is testament to the hard work and dedication of the Gurdwara team that care for the green space so that everyone can enjoy it.

The Gurdwara has been listed as a prominent place to visit in the book; 'Things to do and places to see in Birmingham and the West Midlands'.

Throughout the year the Gurdwara has been featured on various local and national media due to its prominence and community work for the betterment of all of mankind.

Although we were in a pandemic the endeavours of GNG Smethwick this year continued to focus on attempting to re-establish the values that religious faith mobilises for the common good. Particular emphasis was placed on furthering our religion based educational projects.

OBJECTIVES AND ACTIVITIES

All this could not however be possible without the blessings of the Almighty Sri Guru Granth Sahib Ji and the continuous support, dedication and commitment of the Sewadaars (volunteers) and the Sadh Sangat (congregation) - may Guru Ji's grace be showered upon us all and may we all express our gratitude with our hearts and souls.

Risk Management

The Managing Committee (Trustees) have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Management Committee regularly reviews the major risks which are faced by GNG. Risks that are identified are dealt with appropriately including insurance cover being taken where feasible. Management have identified that the misappropriation of charity assets may also be a risk but this has been mitigated by various controls which have therefore minimised this risk. The conclusion was that the system of control in the areas reviewed was adequate in all significant respects for the purpose of the charity to continue in its activities.

Volunteers

Volunteers at Guru Nanak Gurdwara Smethwick there in estimated 100,000 hours of voluntary service provided by volunteers every year for a range of activities from cooking in the kitchens, to conducting prayer services and helping with administrative duties. Calculated for 30 persons at an average wage of £8.50 per hour for 7 hours per day, this quantifies to £649,740 every year, £12,495 every week and £1,785 every day worth of selfless service/volunteering for the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

All new trustees must be baptised in the Sikh religion.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1154098

Principal address

130 High Street
Smethwick
West Midlands
B66 3AP

Trustees
Mr Tarsem Singh Shoker
Mr Jaswinder Singh
Mr Jatinder Singh
Mr Onkar Singh
Mr Amarjit Singh Mann (resigned 2.5.21)
Mr Humraaj Singh Shergill
Mr Amandeep Singh Chahal (resigned 2.5.21)
Mr Jatinder Singh Shergill (resigned 2.5.21)
Mr Gurkamal Singh Nagra (resigned 2.5.21)
Mrs Pervinder Kaur
Mr Harvinder Singh Mund (resigned 2.5.21)
Mr Gurdeep Singh
Mr Sukhwinder Singh
Mr Sarbjit Singh
Mr Balbir Singh Bhajam
Mr Maninder Singh
Mr Jasvir Singh
Mr Kuldeep Singh Deol
Mrs Balbir Kaur Aujla (resigned 2.5.21)
Mrs Resham Kaur
Mr Bhervinder Singh (appointed 2.5.21)
Mr Mohinder Singh Nagra (appointed 2.5.21)
Mr Iqbal Singh (appointed 2.5.21)
Mr Harvinder Singh Purewal (appointed 2.5.21)
Mr Surjit Singh Dhillon (appointed 2.5.21)
Mr Suba Singh (appointed 2.5.21)
Mr Sukhmanbir Singh (appointed 2.5.21)
Mr Harvinder Singh (appointed 2.5.21)

Auditors
Ark Aurora Ltd - Statutory Auditors
The Maltings
2 Anderson Rd
Bearwood
Birmingham
West Midlands
B66 4AR

COMMENCEMENT OF ACTIVITIES
Guru Nanak Gurdwara Smethwick first opened its doors to the Midlands Sikh Community on 27th July 1961.

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 July 2023 and signed on its behalf by:

Mr Jatinder Singh - Trustee

Opinion
We have audited the financial statements of Guru Nanak Gurdwara Smethwick (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As auditors, we have planned and performed our procedures and audit testing in a manner designed to identify and assess the risks of material misstatement due to fraud or error.

We gained an understanding of the legal and regulatory framework applicable to the Charity and the sector within which operates, and considered the risk of acts by the Charity that were not in line with the applicable laws and regulations, including fraud.

We understood how the CHarity is complying with those laws and regulations by:

- making enquiries of trustees concerning actual and potential litigation and claims. We corroborated our enquiries by obtaining an understanding of trustee's procedures relating to detecting and responding to the risks of fraud and whether they have any knowledge of any actual, suspected or alleged fraud;

- we performed audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluation of business rationale of material transactions outside the normal course of business;

- we reviewed accounting estimates for any bias; and

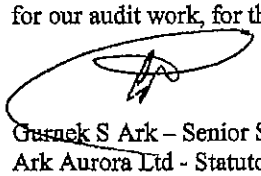
- we reviewed in detail any fines, legal and professional expenses incurred along with correspondence with regulatory bodies to evaluate whether there were any instances of non-compliance.

Our audit procedures were designed to respond to risks of material misstatement of the financial statements, recognising that the risk of not detecting a materials misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulation is from the events and transactions reflected in financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Gurnek S Ark – Senior Statutory Auditor
Ark Aurora Ltd - Statutory Auditors
The Maltings
2 Anderson Rd
Bearwood
Birmingham
West Midlands
B66 4AR

27 July 2023

GURU NANAK GURDWARA SMETHWICK

Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	**1,369,988**	607,803
Investment income	4	**31,550**	21,750
Total		**1,401,538**	629,553
EXPENDITURE ON			
Raising funds	5	**4,810**	2,466
Charitable activities	6		
Printing/Postage/Stationary		**21,849**	-
Sundry		**1,705**	2,243
Food/Drink		**153,680**	52,997
Other		**822,324**	557,370
Total		**1,004,368**	615,076
NET INCOME		**397,170**	14,477
RECONCILIATION OF FUNDS			
Total funds brought forward		**9,470,548**	9,456,071
TOTAL FUNDS CARRIED FORWARD		**9,867,718**	9,470,548

The notes form part of these financial statements

GURU NANAK GURDWARA SMETHWICK

Balance Sheet
31 MARCH 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	11	**11,261,286**	11,215,365
Investment property	12	**350,000**	350,000
		11,611,286	11,565,365
CURRENT ASSETS			
Debtors	13	**25,256**	-
Cash at bank and in hand		**251,165**	152,072
		276,421	152,072
CREDITORS			
Amounts falling due within one year	14	**(261,354)**	(277,447)
NET CURRENT ASSETS		**15,067**	(125,375)
TOTAL ASSETS LESS CURRENT LIABILITIES		**11,626,353**	11,439,990
CREDITORS			
Amounts falling due after more than one year	15	**(1,758,635)**	(1,969,442)
NET ASSETS		**9,867,718**	9,470,548
FUNDS	18		
Unrestricted funds:			
General fund		**9,867,718**	9,470,548
TOTAL FUNDS		**9,867,718**	9,470,548

The financial statements were approved by the Board of Trustees and authorised for issue on 27 July 2023 and were signed on its behalf by:

Mr Tarsem Singh Shoker - Trustee

The notes form part of these financial statements

GURU NANAK GURDWARA SMETHWICK

Cash Flow Statement
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	**367,760**	92,853
Net cash provided by operating activities		**367,760**	92,853
Cash flows from investing activities			
Purchase of tangible fixed assets		**(57,860)**	(17,298)
Net cash used in investing activities		**(57,860)**	(17,298)
Cash flows from financing activities			
Loan repayments in year		**(210,807)**	(12,004)
Net cash used in financing activities		**(210,807)**	(12,004)
Change in cash and cash equivalents in the reporting period		**99,093**	63,551
Cash and cash equivalents at the beginning of the reporting period		**152,072**	88,521
Cash and cash equivalents at the end of the reporting period		**251,165**	152,072

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	397,170	14,477
Adjustments for:		
Depreciation charges	11,939	13,515
(Increase)/decrease in debtors	(25,256)	39,128
(Decrease)/increase in creditors	(16,093)	25,733
Net cash provided by operations	367,760	92,853

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	152,072	99,093	251,165
	152,072	99,093	251,165
Debt			
Debts falling due within 1 year	(208,860)	-	(208,860)
Debts falling due after 1 year	(1,969,442)	210,807	(1,758,635)
	(2,178,302)	210,807	(1,967,495)
Total	(2,026,230)	309,900	(1,716,330)

The notes form part of these financial statements

1. LAND & BUILDINGS

All land and building titles are registered in the name of Makhan Singh, Mohan Singh, Davinder Singh and Hazura Singh Nagra (appointed on Sunday 5th November 2017) as Holding Trustees for the beneficiaries, who are the Sadh Sangat (congregation), of Guru Nanak Gurdwara Smethwick.

The trustees hold the premises in trust and shall be used as a place for public worship and religious instruction according to the Sikh religion.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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

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

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

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

continued...

3. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	1,231,677	588,477
Building Fund	1,200	20
Other Income	137,111	19,306
	1,369,988	607,803

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Other grants	137,111	19,306

4. INVESTMENT INCOME

Investment income relates to rent received from the investment properties (122 and 126 High Street Smethwick) which were valued in January 2016 at £350,000.

5. RAISING FUNDS

Other trading activities

	31.3.22	31.3.21
	£	£
Hire of plant and machinery	4,810	2,466

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Printing/Postage/Stationary	-	21,849	21,849
Sundry	1,705	-	1,705
Food/Drink	149,834	3,846	153,680
	151,539	25,695	177,234

continued...

7. SUPPORT COSTS

	Management	Finance	Information technology	Human resources
	£	£	£	£
Other resources expended	**297,571**	**57,626**	**192,450**	**165,775**
Printing/Postage/Stationary				
	-	**21,849**	-	-
Food/Drink	-	**1,050**	**2,676**	**120**
	297,571	**80,525**	**195,126**	**165,895**

	Other	Other 3	Governance costs	Totals
	£	£	£	£
Other resources expended	**15,213**	**3,100**	**52,282**	**784,017**
Printing/Postage/Stationary				
	-	-	-	**21,849**
Food/Drink	-	-	-	**3,846**
	15,213	**3,100**	**52,282**	**809,712**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	**145,160**	109,576
	145,160	109,576

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Staff	-	10

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

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	607,803
Investment income	21,750
Total	629,553
EXPENDITURE ON	
Raising funds	2,466
Charitable activities	
Sundry	2,243
Food/Drink	52,997
Other	557,370
Total	615,076
NET INCOME	14,477
RECONCILIATION OF FUNDS	
Total funds brought forward	9,456,071
TOTAL FUNDS CARRIED FORWARD	9,470,548

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2021	**10,674,800**	**443,596**	**292,701**	**17,466**	**11,428,563**
Additions	**-**	**25,684**	**32,176**	**-**	**57,860**
At 31 March 2022	**10,674,800**	**469,280**	**324,877**	**17,466**	**11,486,423**
DEPRECIATION					
At 1 April 2021	**-**	**21,315**	**176,396**	**15,487**	**213,198**
Charge for year	**-**	**-**	**11,341**	**598**	**11,939**
At 31 March 2022	**-**	**21,315**	**187,737**	**16,085**	**225,137**
NET BOOK VALUE					
At 31 March 2022	**10,674,800**	**447,965**	**137,140**	**1,381**	**11,261,286**
At 31 March 2021	10,674,800	422,281	116,305	1,979	11,215,365

continued...

12. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2021 and 31 March 2022	**350,000**
NET BOOK VALUE	
At 31 March 2022	**350,000**
At 31 March 2021	350,000

122 and 124 High Street Smethwick were valued at £350,000 in January 2016.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Prepayments	**25,256**	-

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Bank loans and overdrafts (see note 16)	**208,860**	208,860
Taxation and social security	**13,141**	16,098
Other creditors	**39,353**	52,489
	261,354	277,447

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22	31.3.21
	£	£
Bank loans (see note 16)	**1,758,635**	1,969,442

16. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Bank loans	**208,860**	208,860
Amounts falling between one and two years:		
Bank loans - 1-2 years	**417,720**	417,720
Amounts falling due between two and five years:		
Bank loans - 2-5 years	**625,143**	625,143
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	**715,772**	926,579

continued...

17. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.22	31.3.21
	£	£
Bank loans	1,967,495	2,178,302

Bank loans are secured against the properties.

18. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	**9,470,548**	**397,170**	**9,867,718**
TOTAL FUNDS	**9,470,548**	**397,170**	**9,867,718**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**1,401,538**	**(1,004,368)**	**397,170**
TOTAL FUNDS	**1,401,538**	**(1,004,368)**	**397,170**

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	9,456,071	14,477	9,470,548
TOTAL FUNDS	9,456,071	14,477	9,470,548

continued...

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	629,553	(615,076)	14,477
TOTAL FUNDS	629,553	(615,076)	14,477

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	9,456,071	411,647	9,867,718
TOTAL FUNDS	9,456,071	411,647	9,867,718

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,031,091	(1,619,444)	411,647
TOTAL FUNDS	2,031,091	(1,619,444)	411,647

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

GURU NANAK GURDWARA SMETHWICK

England & Wales - Charity number 1154098

Accounts

REGISTERED CHARITY NUMBER: 1154098

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2021

for

GURU NANAK GURDWARA SMETHWICK

GURU NANAK GURDWARA SMETHWICK

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FOR THE YEAR ENDED 31 MARCH 2021

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GURU NANAK GURDWARA SMETHWICK

Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2021

Guru Nanak Gurdwara Smethwick (GNG Smethwick) is a charity located in Smethwick and primarily serves the community providing both faith and non-faith based services and support to over 10,000 weekly congregation. The Gurdwara, also known as the GNG Smethwick is a religious charity centred on the Sikh faith. All aspects of the GNG Smethwick operations and management are premised on the foundations of Sikh teachings and principles

Guru Nanak Gurdwara Smethwick is a faith led 'not for profit' organisation. It is dedicated to practicing and promoting the Sikh religion in the name of the Sikh Guru's from Sri Guru Nanak Dev Ji the founder of the Sikh Dharam to Sri Guru Gobind Singh Ji (the 10th Sikh Guru) and the Shabad (word or scriptures) of the Guru's, the existing and eternal Sikh Guru, Sri Guru Granth Sahib Ji. The word Dharam is reflective of religion/faith but it also encompasses a Sikh's wider sense of obligation and duty in their way of life and their actions towards others and all of God's creation.

OBJECTIVES AND ACTIVITIES

Objectives and aims

GNG Smethwick's mission is the propagation, practice and advancement of the Sikh Dharam based on teachings of the ten Gurus and Sri Guru Granth Sahib Ji, the eternal Guru and sacred scriptures of the Sikhs. With over 50 years of spiritual development and enrichment from Smethwick in the West Midlands. GNG Smethwick continues steadfast in its endeavours to fuse faith/Dharmic values (which emphasise love, compassion, sacrifice, service, truthfulness, forgiveness) with our secular lives, thus creating peace and anand (sustained happiness) within ourselves, our families, our communities, our environment and our harmoniously interconnected community.

OBJECTIVES AND ACTIVITIES

Significant activities

This accounting period April 2020 to March 2021 coincided with the deepest impact of Covid-19 within which the Gurdwara responded by creating a Business Continuity Plan and setting up a COVID-19 Taskforce made up of key committee members, health professionals and a frontline volunteers. This enabled the Gurdwara to deliver its services to the congregation whilst adapting to the pandemic environment in accordance with govt guidelines. Details of how services continued are highlighted below.

Gurdwara Services

The Gurdwara (Sikh place of worship) on High Street in Smethwick, is the heart and soul of the organisation's activities and aims. It promotes spiritual and physical regeneration through the promotion and propagation of the Sikh Dharam (faith). The Gurdwara was established in 1961 in the town of Smethwick, in the borough of Sandwell, it continues to humbly provide quality voluntary services utilising the monetary and non-monetary contributions or offerings provided by the community.

The main activities for GNG i.e., daily Diwaans (religious services) these promote spiritual well-being and ultimately improve the quality of life for devotees and the wider community, they are provided everyday throughout the day and presided upon by Sri Guru Granth Sahib Ji. The services start at four o' clock every morning and finish at approximately eight o' clock in the evening; during weekends and festival days the services usually continue later into the evening. Langar (Communal Kitchen) - a free vegetarian meal from the Guru's kitchen is provided to any devotee or visitor irrespective of their faith, caste, gender or ethnicity etc. In pre-covid times well over two thousand meals were served here daily, however this was reduced to the year ending 31st March 2021 due to covid-19. The Gurdwara enjoys a 5-star rating by the Food Standards Agency.

The Gurdwara's Information Office takes care of the day-to-day admin of the Gurdwara. The information office also deals with all the day to day queries of the congregation and visitors to the Gurdwara. The Gurdwara complex is under 24 monitored security, for the safety of Gurdwara premises and members of the congregation. The management committee constantly review its security to ensure everyone using the premises is safeguarded.

The GNG Gurmat Academy allows students to learn the Punjabi language, obtain life skills, Santhiya (learning how to read Gurbani) and Kirtan. During the lockdown, children were given the opportunity to join online classes or study from home using the workbooks provided.

The GNG Matrimonial Service is a professional and bespoke introductions service for the Sikh community. This service has now enrolled hundreds of males and females who are looking for a suitable match to marry. A group of dedicated volunteers are managing the service under the guidance of the management committee. They have a stall every Sunday between 11am and 2pm. They hold an introduction event for registered members every quarter. During the COVID period, this service was limited to online seminars only.

The Gurdwara is open to all communities however, as there was a pandemic and lockdown in place the Gurdwara did not host any tours as per guidelines.

Guru Nanak Gurdwara Smethwick works hand in hand with the Smethwick Youth and Community Centre helping provide various essential support services to the wider community of Smethwick and Sandwell. GG

Sri Akhand Paath Sahib Prayers were still held throughout the year to celebrate the births of the Sikh Gurus and the birth of the Khalsa fraternity. There were a total of 48 Anand Karaj, 144 Antim Sanskar (funerals) and approx. 90 persons were initiated as Khalsa through the Amrit Sanchaar (initiation ceremony) all in line with the govt guidelines for faith centres and marriages. The Gurdwara remains one of the most popular venues in the Midlands for the Anand Karaj (Sikh marriage ceremony).

Covid-19 Response

OBJECTIVES AND ACTIVITIES

As a result of the COVID-19 pandemic the Trustees of the charity took the important decision to meet Government requirements and close the Gurdwara. The charity's principles highlight the fundamental importance of the health and well being of all attendees and staff. In order to adhere to this, strict protocols have been followed since the reopening of the Gurdwara. A range of safety measures have been put in place to ensure the protection of ag attendees and these are inclusive, but not limited to the following: restricted opening times for attendees, a one-way system with social distancing markings in place, daily monitoring of capacity, restricted access around the premises, a requirement to wear masks by all attendees, additional hygiene facilities and a reduction in allowable capacity on functions, such as weddings.

The 'Community Support Network' (CSN) was started on the onset of lockdown to help members of the community during the coronavirus pandemic providing hot meals, food bank services, grocery shopping and prescription collection. Over 150 hot meals went out daily for those in need, amounting to approx. 54,750 meals in the pandemic year. Loaves of bread, buns, crumpets were sent out as part of the CSN to those in need. Sikhs, non-Sikhs and people of no faith signed up to use the CSN service. Face masks were made by Sevadaars (volunteers) and distributed free of charge to the community.

Support was also provided by weekly support calls to over 100 people in vulnerable or shielding groups alongside distribution of food parcels to NHS and care home staff.

The live broadcasting system was upgraded to allow congregation to enjoy the daily services at the Gurdwara but also allowing them to worship from home during the lockdown. The services are now broadcast on both YouTube and Facebook. We are proud that our viewership is constantly growing with congregation joining us from across the Midlands and beyond.

The second-floor classrooms were used as vaccination centre by Sandwell Council's Public Health Dept. It was noted that the Gurdwara was the community venue with the highest vaccine uptake in Sandwell. The Gurdwara helped push maximum uptake of the vaccine amongst vulnerable communities.

GNG joined up with Black Country Women's Aid to light up in purple to mark domestic violence awareness month during October as part of the 'Go Purple' campaign. This was more than a symbolic gesture, as domestic violence had surged during the covid-19 pandemic.

Continuing Recognition

The Gurdwara continued to respond against the adversity of the pandemic and its impact on families, in the usual high Sikh spirits of Chardi-Kala, not refraining from righteous acts, to enable the congregation and the community of Smethwick to remain resilient and head-strong. This was evident through additional awards that the Gurdwara continued to be recognised for as below.

In 2020 Guru Nanak Gurdwara Smethwick was awarded the Queen's Award for Voluntary Services. The Award is a shining light on all the fantastic work our Sevadaars (volunteers) do. This award is the equivalent to an MBE, QAVS is the highest Award given to local voluntary groups in the UK. This news was covered by local mainstream news. This was for services to the wider community in previous years.

The Gurdwara has won the Green Flag Award for managing and maintaining the Lions of the Great War site for the second time since its inception. The Green Flag Award accreditation - is the international quality mark for parks and green spaces - is testament to the hard work and dedication of the Gurdwara team that care for the green space so that everyone can enjoy it.

Sandwell Public Health issued the Gurdwara with a certificate for its help and support in keeping the community safe during the pandemic.

A Beacon for Smethwick and Sandwell

Undeterred the management committee together with its volunteers, continued to sustain the Gurdwara's presence as a flagship faith centre locally, regionally and nationally.

OBJECTIVES AND ACTIVITIES

The Gurdwara added to its property portfolio by acquiring another property - Unit 5B, Booth Street, Smethwick B66 3AP. This property is to be let out and income from this would be used to further the Gurdwara's objectives.

The restoration of the iconic dome was completed during this period. The golden domes of the Gurdwara gleam majestically over the High Street in Smethwick and are visible from miles away.

Guru Nanak Gurdwara Smethwick lit up in blue to celebrate 72 years of the National Health Service and as a thank you to all NHS staff who worked so hard throughout the pandemic.

In addition to our current social media and to keep the congregation up to date with what is happening at the Gurdwara we have now started a WhatsApp group, allowing them to be notified of upcoming events and programmes.

The 400th Parkash Gurpurab (birth anniversary) of Sri Guru Tegh Bahadur Sahib Ji the ninth Sikh Guru, was celebrated on a grand scale at the Gurdwara in a 5 day Samgam. A 25 Singh Sri Akhand Paath Sahib was held in celebration of the auspicious occasion.

Although we were in a pandemic the endeavours of GNG Smethwick this year continued to focus on attempting to re-establish the values that religious faith mobilises for the common good. Particular emphasis was placed on furthering our religion based educational projects.

All this could not however be possible without the blessings of the Almighty Sri Guru Granth Sahib Ji and the continuous support, dedication and commitment of the Sewadaars (volunteers) and the Sadh Sangat (congregation) - may Guru Ji's grace be showered upon us all and may we all express our gratitude with our hearts and souls.

Risk Management

The Managing Committee (Trustees) have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Management Committee regularly reviews the major risks which are faced by GNG. Risks that are identified are dealt with appropriately including insurance cover being taken where feasible. Management have identified that the misappropriation of charity assets may also be a risk but this has been mitigated by various controls which have therefore minimised this risk. The conclusion was that the system of control in the areas reviewed was adequate in all significant respects for the purpose of the charity to continue in its activities.

Public benefit

Guru Nanak Gurdwara Smethwick carries out a wide range of activities in pursuance of its objectives. The range of activities provide benefit both for those who attend the Gurdwara and the wider community at large. Benefits range from spiritual uplift through initiation and nurturing of Sikh practitioners; capacity building of individuals, families and communities; engaging in community activities; providing support to the elderly and environmental enhancement and heritage conservation around the Gurdwara.

Volunteers

Volunteers at Guru Nanak Gurdwara Smethwick there in estimated 100,000 hours of voluntary service provided by volunteers every year for a range of activities from cooking in the kitchens, to conducting prayer services and helping with administrative duties. Calculated for 30 persons at an average wage of £9.00 per hour for 7 hours per day, this quantifies to £687,960 every year, £13,230 every week and £1,890 every day worth of selfless service/volunteering for the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

All new trustees must be baptised in the Sikh religion.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1154098

Principal address
130 High Street
Smethwick
West Midlands
B66 3AP

Trustees
Mr Tarsem Singh Shoker
Mr Jaswinder Singh
Mr Jatinder Singh
Mr Onkar Singh
Mr Amarjit Singh Mann
Mr Humraaj Singh Shergill
Mr Amandeep Singh Chahal
Mr Jatinder Singh Shergill
Mr Gurkamal Singh Nagra
Mrs Pervinder Kaur
Mr Harvinder Singh Mund
Mr Gurdeep Singh
Mr Sukhwinder Singh
Mr Sarbjit Singh
Mr Balbir Singh Bhajam
Mr Maninder Singh
Mr Jasvir Singh
Mr Kuldeep Singh Deol
Mrs Balbir Kaur Aujla
Mrs Resham Kaur

Auditors
Ark Aurora Ltd - Statutory Auditors
The Maltings
2 Anderson Rd
Bearwood
Birmingham
West Midlands
B66 4AR

COMMENCEMENT OF ACTIVITIES

Guru Nanak Gurdwara Smethwick first opened its doors to the Midlands Sikh Community on 27th July 1961.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 July 2023 and signed on its behalf by:

Mr Jaswinder Singh - Trustee

Opinion
We have audited the financial statements of Guru Nanak Gurdwara Smethwick (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As auditors, we have planned and performed our procedures and audit testing in a manner designed to identify and assess the risks of material misstatement due to fraud or error.

We gained an understanding of the legal and regulatory framework applicable to the Charity and the sector within which operates, and considered the risk of acts by the Charity that were not in line with the applicable laws and regulations, including fraud.

We understood how the CHarity is complying with those laws and regulations by:

- making enquiries of trustees concerning actual and potential litigation and claims. We corroborated our enquiries by obtaining an understanding of trustee's procedures relating to detecting and responding to the risks of fraud and whether they have any knowledge of any actual, suspected or alleged fraud;

- we performed audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluation of business rationale of material transactions outside the normal course of business;

- we reviewed accounting estimates for any bias; and

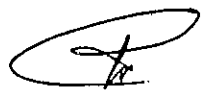
- we reviewed in detail any fines, legal and professional expenses incurred along with correspondence with regulatory bodies to evaluate whether there were any instances of non-compliance.

Our audit procedures were designed to respond to risks of material misstatement of the financial statements, recognising that the risk of not detecting a materials misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulation is from the events and transactions reflected in financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Gurnek S Ark – Senior Statutory Audtor
Ark Aurora Ltd - Statutory Auditors
The Maltings
2 Anderson Rd
Bearwood
Birmingham
West Midlands
B66 4AR

27 July 2023

GURU NANAK GURDWARA SMETHWICK

Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	**607,803**	1,189,622
Investment income	4	**21,750**	25,826
Total		**629,553**	1,215,448
EXPENDITURE ON			
Raising funds	5	**2,466**	722,461
Charitable activities	6		
Sundry		**2,243**	118,746
Food/Drink		**52,997**	129,037
Other		**557,370**	30,230
Total		**615,076**	1,000,474
NET INCOME		**14,477**	214,974
RECONCILIATION OF FUNDS			
Total funds brought forward		**9,456,071**	9,241,097
TOTAL FUNDS CARRIED FORWARD		**9,470,548**	9,456,071

The notes form part of these financial statements

GURU NANAK GURDWARA SMETHWICK

Balance Sheet
31 MARCH 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	11	**11,215,365**	11,211,582
Investment property	12	**350,000**	350,000
		11,565,365	11,561,582
CURRENT ASSETS			
Debtors	13	**-**	39,128
Cash at bank		**152,072**	88,521
		152,072	127,649
CREDITORS			
Amounts falling due within one year	14	**(277,447)**	(95,308)
NET CURRENT ASSETS		**(125,375)**	32,341
TOTAL ASSETS LESS CURRENT LIABILITIES		**11,439,990**	11,593,923
CREDITORS			
Amounts falling due after more than one year	15	**(1,969,442)**	(2,137,852)
NET ASSETS		**9,470,548**	9,456,071
FUNDS	18		
Unrestricted funds:			
General fund		**9,470,548**	9,456,071
TOTAL FUNDS		**9,470,548**	9,456,071

The financial statements were approved by the Board of Trustees and authorised for issue on 27 July 2023 and were signed on its behalf by:

Mr Jatinder Singh - Trustee

The notes form part of these financial statements

GURU NANAK GURDWARA SMETHWICK

Cash Flow Statement
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	**92,853**	198,877
Net cash provided by operating activities		**92,853**	198,877
Cash flows from investing activities			
Purchase of tangible fixed assets		**(17,298)**	(3,427)
Net cash used in investing activities		**(17,298)**	(3,427)
Cash flows from financing activities			
Loan repayments in year		**(12,004)**	(187,198)
Net cash used in financing activities		**(12,004)**	(187,198)
Change in cash and cash equivalents in the reporting period		**63,551**	8,252
Cash and cash equivalents at the beginning of the reporting period		**88,521**	80,269
Cash and cash equivalents at the end of the reporting period		**152,072**	88,521

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	14,477	214,974
Adjustments for:		
Depreciation charges	13,515	14,494
Decrease/(increase) in debtors	39,128	(39,128)
Increase in creditors	25,733	8,537
Net cash provided by operations	92,853	198,877

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank	88,521	63,551	152,072
	88,521	63,551	152,072
Debt			
Debts falling due within 1 year	(52,454)	(156,406)	(208,860)
Debts falling due after 1 year	(2,137,852)	168,410	(1,969,442)
	(2,190,306)	12,004	(2,178,302)
Total	(2,101,785)	75,555	(2,026,230)

The notes form part of these financial statements

1. LAND & BUILDINGS

All land and building titles are registered in the name of Makhan Singh, Mohan Singh, Davinder Singh and Hazura Singh Nagra (appointed on Sunday 5th November 2017) as Holding Trustees for the beneficiaries, who are the Sadh Sangat (congregation), of Guru Nanak Gurdwara Smethwick.

The trustees hold the premises in trust and shall be used as a place for public worship and religious instruction according to the Sikh religion.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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

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

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

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

continued...

3. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	588,477	1,170,877
Building Fund	20	18,745
Other Income	19,306	-
	607,803	1,189,622

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Other grants	19,306	-

4. INVESTMENT INCOME

Investment income relates to rent received from the investment properties (122 and 126 High Street Smethwick) which were valued in January 2016 at £350,000.

5. RAISING FUNDS

Raising donations and legacies

	31.3.21	31.3.20
	£	£
Support costs	-	717,174

Other trading activities

	31.3.21	31.3.20
	£	£
Hire of plant and machinery	2,466	5,335

Investment management costs

	31.3.21	31.3.20
	£	£
Support costs	-	(48)
Aggregate amounts	2,466	722,461

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Sundry	**2,243**	**-**	**2,243**
Food/Drink	**39,403**	**13,594**	**52,997**
	41,646	**13,594**	**55,240**

7. SUPPORT COSTS

	Management	Finance	Information technology
	£	£	£
Other resources expended	**226,142**	**58,161**	**117,632**
Food/Drink	**-**	**10,030**	**-**
	226,142	**68,191**	**117,632**

	Human resources	Other	Governance costs	Totals
	£	£	£	£
Other resources expended	**85,747**	**6,484**	**28,619**	**522,785**
Food/Drink	**-**	**3,564**	**-**	**13,594**
	85,747	**10,048**	**28,619**	**536,379**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	**109,576**	101,708
	109,576	101,708

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Staff	**10**	10

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

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,189,622
Investment income	25,826
Total	1,215,448
EXPENDITURE ON	
Raising funds	722,461
Charitable activities	
Sundry	118,746
Food/Drink	129,037
Other	30,230
Total	1,000,474
NET INCOME	214,974
RECONCILIATION OF FUNDS	
Total funds brought forward	9,241,097
TOTAL FUNDS CARRIED FORWARD	9,456,071

11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2020	**10,674,800**	**426,298**	**292,701**	**17,466**	**11,411,265**
Additions	**-**	**17,298**	**-**	**-**	**17,298**
At 31 March 2021	**10,674,800**	**443,596**	**292,701**	**17,466**	**11,428,563**
DEPRECIATION					
At 1 April 2020	**-**	**21,315**	**163,744**	**14,624**	**199,683**
Charge for year	**-**	**-**	**12,652**	**863**	**13,515**
At 31 March 2021	**-**	**21,315**	**176,396**	**15,487**	**213,198**
NET BOOK VALUE					
At 31 March 2021	**10,674,800**	**422,281**	**116,305**	**1,979**	**11,215,365**
At 31 March 2020	10,674,800	404,983	128,957	2,842	11,211,582

continued...

12. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2020 and 31 March 2021	**350,000**
NET BOOK VALUE	
At 31 March 2021	**350,000**
At 31 March 2020	350,000

122 and 124 High Street Smethwick were valued at £350,000 in January 2016.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Prepayments	-	39,128

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans and overdrafts (see note 16)	**208,860**	52,454
Taxation and social security	**16,098**	10,201
Other creditors	**52,489**	32,653
	277,447	95,308

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans (see note 16)	**1,969,442**	2,137,852

16. LOANS

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	**208,860**	52,454
Amounts falling between one and two years:		
Bank loans - 1-2 years	**417,720**	417,720
Amounts falling due between two and five years:		
Bank loans - 2-5 years	**625,143**	625,143
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	**926,579**	1,094,989

continued...

17. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.21	31.3.20
	£	£
Bank loans	**2,178,302**	2,190,306

Bank loans are secured against the properties.

18. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	**9,456,071**	**14,477**	**9,470,548**
TOTAL FUNDS	**9,456,071**	**14,477**	**9,470,548**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**629,553**	**(615,076)**	**14,477**
TOTAL FUNDS	**629,553**	**(615,076)**	**14,477**

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	9,241,097	214,974	9,456,071
TOTAL FUNDS	9,241,097	214,974	9,456,071

continued...

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,215,448	(1,000,474)	214,974
TOTAL FUNDS	1,215,448	(1,000,474)	214,974

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	9,241,097	229,451	9,470,548
TOTAL FUNDS	9,241,097	229,451	9,470,548

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,845,001	(1,615,550)	229,451
TOTAL FUNDS	1,845,001	(1,615,550)	229,451

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.