

GURU GOBIND SINGH GURDWARA

England & Wales · Charity number 1156991

Details

Status Registered

Legal form Other

Registered 2014-05-09

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

Contact

Address Guru Gobind Singh Gurdwara
221 Mary Street
Balsall Heath
Birmingham
B12 9RN

Phone 0121 440 2358

Email gurdwaramaryst@gmail.com

Activities

Objects: 1.TO ADVANCE THE SIKH RELIGION IN BIRMINGHAM PARTICULARLY IN THE DOCTRINE OF THE SRI GURU GRANTH SAHIB JI IN PARTICULAR BUT NOT EXCLUSIVELY BY:A)PROVIDING FACILITIES FOR RELIGIOUS WORSHIP,CEREMONIES AND CELEBRATIONS OF IMPORTANT RELIGIOUS FESTIVALS.2.TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT IN THE SIKH WAYS OF LIFE AND WORSHIP AMONG UK CITIZENS.3.TO PROMOTE THE CAUSE OF MUTUAL UNDERSTANDING AND STRENGTHEN BONDS BETWEEN THE SIKH AND OTHER COMMUNITIES.

Activities: To advance the Sikh Religion in the doctrine of the Sri Guru Granth Sahib Ji by:1.Providing facilities for religious worship, ceremonies and celebrations of important religious festivals2.To advance education for the public benefit in the Sikh ways of Life and worship among UK Citizens.3.To promote the cause of mutual understanding and strengthen bonds between the Sikh and other communities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£93,531	£73,635	-	-
2023-12-31	£53,219	£65,000	-	-
2022-12-31	£50,904	£53,557	-	-
2021-12-31	£51,187	£38,039	-	-
2020-12-31	£20,099	£22,889	-	-

Trustees

Name	Role	Appointed
Gurmeet Singh		2019-05-19
Lackwant Singh		2019-05-19
Nanak Singh		2019-05-19
Suba Singh		2019-05-19

GURU GOBIND SINGH GURDWARA

England & Wales - Charity number 1156991

Accounts

REGISTERED CHARITY NUMBER: 1156991

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
Guru Gobind Singh Gurdwara

Guru Gobind Singh Gurdwara

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for the Year Ended 31 December 2024

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Guru Gobind Singh Gurdwara

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156991

Principal address

221 Mary Street
Balsall Heath
Birmingham
West Midlands
B12 9RN

Trustees

Gurmeet Singh
Suba Singh
Lackwant Singh
Nanak Singh

Independent examiner

Morgan Reach Chartered Certified Accountants
Morgan Reach House
136 Hagley Road
Birmingham
West Midlands
B16 9NX

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Guru Gobind Singh Gurdwara operates under a constitution adopted on 28 April 2004 and has been registered as a charity from 9 May 2014. Trustees are elected every five years and are persons of suitable background, who have understanding of the work undertaken by the charity and are supportive of its aims and objectives. Support and training are offered to new Trustees. No outside or related body is entitled to appoint Trustees. The Trustees agree to meet quarterly, as a minimum, in order to take responsibility for the direction and policy of the charity.

Risk management

The 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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to:

To advance the Sikh Religion in Birmingham Particularly in the doctrine of the Sri Guru Granth Sahib Ji in particular but not exclusively by:

1. Providing facilities for religious worship, ceremonies and celebrations of important religious festivals
2. To advance education for the public benefit in the Sikh ways of Life and worship among UK Citizens.
3. To promote the cause of mutual understanding and strengthen bonds between the Sikh and other communities.

Public benefit

Guru Gobind Singh Gurdwara confirm that the charity Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Guru Gobind Singh Gurdwara

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2024

FINANCIAL REVIEW

Reserves policy

The Trustees have agreed that funds should not be allowed to fall below the level of one month's anticipated expenditure and aim to hold £100 in cash reserves, deemed necessary to cover running costs every day in the event of a major variation in circumstances. Spare reserves and unrestricted funds are monitored quarterly.

The results of the Charity for the year ended 31 December 2024 are set out in the financial statements.

The principal bank account continues to be with HSBC. All cheques and outgoing payments require the signature of two trustees/appointed officers.

Approved by order of the board of trustees on 22 April 2025 and signed on its behalf by:

L Singh - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GURU GOBIND SINGH GURDWARA

I report on the accounts for the year ended 31 December 2024, which are set out on pages four to nine.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Dr Kamran Shaikh
FCCA
Morgan Reach Chartered Certified Accountants
Morgan Reach House
136 Hagley Road
Birmingham
West Midlands
B16 9NX

22 April 2025

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		93,531	-	93,531	53,219
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		17,010	-	17,010	18,164
Governance costs		1,440	-	1,440	1,440
Other resources expended		55,185	-	55,185	45,396
Total resources expended		73,635	-	73,635	65,000
NET INCOMING/(OUTGOING) RESOURCES					
		19,896	-	19,896	(11,781)
RECONCILIATION OF FUNDS					
Total funds brought forward		29,611	-	29,611	41,392
TOTAL FUNDS CARRIED FORWARD		49,507	-	49,507	29,611

The notes form part of these financial statements

Guru Gobind Singh Gurdwara

BALANCE SHEET

At 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	3	13,976	-	13,976	21,498
CURRENT ASSETS					
Cash at bank and in hand		36,971	-	36,971	12,481
CREDITORS					
Amounts falling due within one year	4	(1,440)	-	(1,440)	(4,368)
NET CURRENT ASSETS		<u>35,531</u>	<u>-</u>	<u>35,531</u>	<u>8,113</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>49,507</u>	<u>-</u>	<u>49,507</u>	<u>29,611</u>
NET ASSETS		<u>49,507</u>	<u>-</u>	<u>49,507</u>	<u>29,611</u>
FUNDS	5				
Unrestricted funds				<u>49,507</u>	<u>29,611</u>
TOTAL FUNDS				<u>49,507</u>	<u>29,611</u>

The financial statements were approved by the Board of Trustees on 22 April 2025 and were signed on its behalf by:

L Singh -Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

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

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

Tangible fixed assets

Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Computer Equipment - 25% straight line
- Furniture and Fixtures & Fittings - 20% reducing balance
- Improvements to the property - 33% straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2024

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

3. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2024	46,383	50,665	29,065	126,113
Additions	-	-	1,175	1,175
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2024	46,383	50,665	30,240	127,288
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 January 2024	46,383	37,417	20,815	104,615
Charge for year	-	2,649	6,048	8,697
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2024	46,383	40,066	26,863	113,312
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 December 2024	-	10,599	3,377	13,976
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2023	-	13,248	8,250	21,498
	<hr/>	<hr/>	<hr/>	<hr/>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other creditors	1,440	4,368
	<hr/>	<hr/>

5. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	29,611	19,896	49,507
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	29,611	19,896	49,507
	<hr/>	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2024

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,531	(73,635)	19,896
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>93,531</u>	<u>(73,635)</u>	<u>19,896</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted Funds			
General fund	41,392	(11,781)	29,611
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>41,392</u>	<u>(11,781)</u>	<u>29,611</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,219	(65,000)	(11,781)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>53,219</u>	<u>(65,000)</u>	<u>(11,781)</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	41,392	8,115	49,507
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>41,392</u>	<u>8,115</u>	<u>49,507</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2024

5. MOVEMENT IN FUNDS - continued

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	146,750	(138,635)	8,115
TOTAL FUNDS	<u>146,750</u>	<u>(138,635)</u>	<u>8,115</u>

6. RELATED PARTY DISCLOSURES

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

During the year no payment or reimbursement of out-of-pocket expenses were made to trustees or third parties for expenses incurred by trustees.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOMING RESOURCES		
Voluntary income		
Donations	93,531	53,219
Total incoming resources	<u>93,531</u>	<u>53,219</u>
RESOURCES EXPENDED		
Costs of generating voluntary income		
Giani Ji	3,725	10,710
Tabla	31	15
Kirtani/Jhtha	2,485	1,457
Langer/Seva	5,136	5,982
Other supplies	5,633	-
	<u>17,010</u>	<u>18,164</u>
Governance costs		
Accountancy	1,440	1,440
Other resources expended		
Donations	351	590
Insurance	1,915	1,869
Light & Heat	15,109	17,514
Pest Control	66	198
Postage	226	349
Repairs and Maintenance	24,121	10,712
Travel	750	-
Subscriptions	165	288
Cleaning	1,083	651
Telephone and Fax	1,603	1,507
Water and Rates	1,099	430
	<u>46,488</u>	<u>34,108</u>
Support costs		
Management		
Improvements to property	-	2,630
Fixtures and fittings	2,649	3,186
Computer equipment	6,048	5,472
	<u>8,697</u>	<u>11,288</u>
Total resources expended	<u>73,635</u>	<u>65,000</u>

Guru Gobind Singh Gurdwara

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
Net income/(expenditure)	<u>19,896</u>	<u>(11,781)</u>

This page does not form part of the statutory financial statements

GURU GOBIND SINGH GURDWARA

England & Wales - Charity number 1156991

Accounts

REGISTERED CHARITY NUMBER: 1156991

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
Guru Gobind Singh Gurdwara

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for the Year Ended 31 December 2023

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Guru Gobind Singh Gurdwara

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156991

Principal address

221 Mary Street
Balsall Heath
Birmingham
West Midlands
B12 9RN

Trustees

Gurmeet Singh
Suba Singh
Lackwant Singh
Nanak Singh

Independent examiner

Morgan Reach Chartered Certified Accountants
Morgan Reach House
136 Hagley Road
Birmingham
West Midlands
B16 9NX

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Guru Gobind Singh Gurdwara operates under a constitution adopted on 28 April 2004 and has been registered as a charity from 9 May 2014. Trustees are elected every five years and are persons of suitable background, who have understanding of the work undertaken by the charity and are supportive of its aims and objectives. Support and training are offered to new Trustees. No outside or related body is entitled to appoint Trustees. The Trustees agree to meet quarterly, as a minimum, in order to take responsibility for the direction and policy of the charity.

Risk management

The 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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to:

To advance the Sikh Religion in Birmingham Particularly in the doctrine of the Sri Guru Granth Sahib Ji in particular but not exclusively by:

1. Providing facilities for religious worship, ceremonies and celebrations of important religious festivals
2. To advance education for the public benefit in the Sikh ways of Life and worship among UK Citizens.
3. To promote the cause of mutual understanding and strengthen bonds between the Sikh and other communities.

Public benefit

Guru Gobind Singh Gurdwara confirm that the charity Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Guru Gobind Singh Gurdwara

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

FINANCIAL REVIEW

Reserves policy

The Trustees have agreed that funds should not be allowed to fall below the level of one month's anticipated expenditure and aim to hold £100 in cash reserves, deemed necessary to cover running costs every day in the event of a major variation in circumstances. Spare reserves and unrestricted funds are monitored quarterly.

The results of the Charity for the year ended 31 December 2023 are set out in the financial statements.

The principal bank account continues to be with HSBC. All cheques and outgoing payments require the signature of two trustees/appointed officers.

Approved by order of the board of trustees on 24 July 2024 and signed on its behalf by:

L Singh - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GURU GOBIND SINGH GURDWARA

I report on the accounts for the year ended 31 December 2023, which are set out on pages four to nine.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Dr Kamran Shaikh
FCCA
Morgan Reach Chartered Certified Accountants
Morgan Reach House
136 Hagley Road
Birmingham
West Midlands
B16 9NX

25 July 2024

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		53,219	-	53,219	50,904
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		18,164	-	18,164	12,193
Governance costs		1,440	-	1,440	1,440
Other resources expended		45,396	-	45,396	39,924
Total resources expended		65,000	-	65,000	53,557
NET INCOMING/(OUTGOING) RESOURCES					
		(11,781)	-	(11,781)	(2,653)
RECONCILIATION OF FUNDS					
Total funds brought forward		41,392	-	41,392	44,045
TOTAL FUNDS CARRIED FORWARD		29,611	-	29,611	41,392

The notes form part of these financial statements

Guru Gobind Singh Gurdwara

BALANCE SHEET

At 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	3	21,498	-	21,498	13,774
CURRENT ASSETS					
Cash at bank and in hand		12,481	-	12,481	32,047
CREDITORS					
Amounts falling due within one year	4	(4,368)	-	(4,368)	(4,429)
NET CURRENT ASSETS		<u>8,113</u>	<u>-</u>	<u>8,113</u>	<u>27,618</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		29,611	-	29,611	41,392
NET ASSETS		<u>29,611</u>	<u>-</u>	<u>29,611</u>	<u>41,392</u>
FUNDS	5				
Unrestricted funds				<u>29,611</u>	<u>41,392</u>
TOTAL FUNDS				<u>29,611</u>	<u>41,392</u>

The financial statements were approved by the Board of Trustees on 24 July 2024 and were signed on its behalf by:

L Singh -Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

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

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

Tangible fixed assets

Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Computer Equipment - 25% straight line
- Furniture and Fixtures & Fittings - 20% reducing balance
- Improvements to the property - 33% straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2023

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

3. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2023	46,383	42,654	18,065	107,102
Additions	-	8,011	11,000	19,011
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2023	46,383	50,665	29,065	126,113
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 January 2023	43,754	34,231	15,343	93,328
Charge for year	2,629	3,186	5,472	11,287
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2023	46,383	37,417	20,815	104,615
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 December 2023	-	13,248	8,250	21,498
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	2,629	8,423	2,722	13,774
	<hr/>	<hr/>	<hr/>	<hr/>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other creditors	4,368	4,429
	<hr/>	<hr/>

5. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	41,392	(11,781)	29,611
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	41,392	(11,781)	29,611
	<hr/>	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2023

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,219	(65,000)	(11,781)
	_____	_____	_____
TOTAL FUNDS	<u>53,219</u>	<u>(65,000)</u>	<u>(11,781)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted Funds			
General fund	44,045	(2,653)	41,392
	_____	_____	_____
TOTAL FUNDS	<u>44,045</u>	<u>(2,653)</u>	<u>41,392</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,904	(53,557)	(2,653)
	_____	_____	_____
TOTAL FUNDS	<u>50,904</u>	<u>(53,557)</u>	<u>(2,653)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	44,045	(14,434)	29,611
	_____	_____	_____
TOTAL FUNDS	<u>44,045</u>	<u>(14,434)</u>	<u>29,611</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2023

5. MOVEMENT IN FUNDS - continued

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	104,123	(118,557)	(14,434)
TOTAL FUNDS	<u>104,123</u>	<u>(118,557)</u>	<u>(14,434)</u>

6. RELATED PARTY DISCLOSURES

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

During the year no payment or reimbursement of out-of-pocket expenses were made to trustees or third parties for expenses incurred by trustees.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOMING RESOURCES		
Voluntary income		
Donations	53,219	50,904
Total incoming resources	<u>53,219</u>	<u>50,904</u>
RESOURCES EXPENDED		
Costs of generating voluntary income		
Giani Ji	10,710	9,411
Tabla	15	-
Kirtani/Jhtha	1,457	1,562
Langer/Seva	5,982	1,220
	<u>18,164</u>	<u>12,193</u>
Governance costs		
Accountancy	1,440	1,440
Other resources expended		
Donations	590	-
Insurance	1,869	1,784
Light & Heat	17,514	14,861
Pest Control	198	324
Postage	349	394
Repairs and Maintenance	10,712	8,320
Subscriptions	288	596
Cleaning	651	651
Telephone and Fax	1,507	1,191
Water and Rates	430	897
	<u>34,108</u>	<u>29,018</u>
Support costs		
Management		
Improvements to property	2,630	3,686
Fixtures and fittings	3,186	4,160
Computer equipment	5,472	3,060
	<u>11,288</u>	<u>10,906</u>
Total resources expended	<u>65,000</u>	<u>53,557</u>
Net expenditure	<u><u>(11,781)</u></u>	<u><u>(2,653)</u></u>

This page does not form part of the statutory financial statements

GURU GOBIND SINGH GURDWARA

England & Wales - Charity number 1156991

Accounts

REGISTERED CHARITY NUMBER: 1156991

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
Guru Gobind Singh Gurdwara

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for the Year Ended 31 December 2022

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Guru Gobind Singh Gurdwara

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156991

Principal address

221 Mary Street
Balsall Heath
Birmingham
West Midlands
B12 9RN

Trustees

Gurmeet Singh
Suba Singh
Lackwant Singh
Nanak Singh

Independent examiner

Morgan Reach Chartered Certified Accountants
Morgan Reach House
136 Hagley Road
Birmingham
West Midlands
B16 9NX

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Guru Gobind Singh Gurdwara operates under a constitution adopted on 28 April 2004 and has been registered as a charity from 9 May 2014. Trustees are elected every five years and are persons of suitable background, who have understanding of the work undertaken by the charity and are supportive of its aims and objectives. Support and training are offered to new Trustees. No outside or related body is entitled to appoint Trustees. The Trustees agree to meet quarterly, as a minimum, in order to take responsibility for the direction and policy of the charity.

Risk management

The 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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to:

To advance the Sikh Religion in Birmingham Particularly in the doctrine of the Sri Guru Granth Sahib Ji in particular but not exclusively by:

1. Providing facilities for religious worship, ceremonies and celebrations of important religious festivals
2. To advance education for the public benefit in the Sikh ways of Life and worship among UK Citizens.
3. To promote the cause of mutual understanding and strengthen bonds between the Sikh and other communities.

Public benefit

Guru Gobind Singh Gurdwara confirm that the charity Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Guru Gobind Singh Gurdwara

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

FINANCIAL REVIEW

Reserves policy

The Trustees have agreed that funds should not be allowed to fall below the level of one month's anticipated expenditure and aim to hold £100 in cash reserves, deemed necessary to cover running costs every day in the event of a major variation in circumstances. Spare reserves and unrestricted funds are monitored quarterly.

The results of the Charity for the year ended 31 December 2022 are set out in the financial statements.

The principal bank account continues to be with HSBC. All cheques and outgoing payments require the signature of two trustees/appointed officers.

Approved by order of the board of trustees on 26 April 2024 and signed on its behalf by:

L Singh - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GURU GOBIND SINGH GURDWARA

I report on the accounts for the year ended 31 December 2022, which are set out on pages four to nine.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Dr Kamran Shaikh
FCCA
Morgan Reach Chartered Certified Accountants
Morgan Reach House
136 Hagley Road
Birmingham
West Midlands
B16 9NX

10 May 2024

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		50,904	-	50,904	51,187
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		12,193	-	12,193	7,721
Governance costs		1,440	-	1,440	1,440
Other resources expended		39,924	-	39,924	28,878
Total resources expended		53,557	-	53,557	38,039
NET INCOMING/(OUTGOING) RESOURCES					
		(2,653)	-	(2,653)	13,148
RECONCILIATION OF FUNDS					
Total funds brought forward		44,045	-	44,045	30,897
TOTAL FUNDS CARRIED FORWARD		41,392	-	41,392	44,045

The notes form part of these financial statements

Guru Gobind Singh Gurdwara

BALANCE SHEET

At 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	3	13,774	-	13,774	20,125
CURRENT ASSETS					
Cash at bank and in hand		32,047	-	32,047	26,909
CREDITORS					
Amounts falling due within one year	4	(4,429)	-	(4,429)	(2,989)
NET CURRENT ASSETS		<u>27,618</u>	<u>-</u>	<u>27,618</u>	<u>23,920</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		41,392	-	41,392	44,045
NET ASSETS		<u>41,392</u>	<u>-</u>	<u>41,392</u>	<u>44,045</u>
FUNDS	5				
Unrestricted funds				<u>41,392</u>	<u>44,045</u>
TOTAL FUNDS				<u>41,392</u>	<u>44,045</u>

The financial statements were approved by the Board of Trustees on 26 April 2024 and were signed on its behalf by:

L Singh -Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

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

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

Tangible fixed assets

Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Computer Equipment - 25% straight line
- Furniture and Fixtures & Fittings - 20% reducing balance
- Improvements to the property - 33% straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

3. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2022	46,383	42,654	13,509	102,546
Additions	-	-	4,556	4,556
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	46,383	42,654	18,065	107,102
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 January 2022	40,069	31,170	11,182	82,421
Charge for year	3,685	3,061	4,161	10,907
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2022	43,754	34,231	15,343	93,328
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 December 2022	2,629	8,423	2,722	13,774
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	6,314	11,484	2,327	20,125
	<hr/>	<hr/>	<hr/>	<hr/>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other creditors	4,429	2,989
	<hr/>	<hr/>

5. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	44,045	(2,653)	41,392
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	44,045	(2,653)	41,392
	<hr/>	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,904	(53,557)	(2,653)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>50,904</u>	<u>(53,557)</u>	<u>(2,653)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted Funds			
General fund	30,897	13,148	44,045
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>30,897</u>	<u>13,148</u>	<u>44,045</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,187	(38,039)	13,148
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>51,187</u>	<u>(38,039)</u>	<u>13,148</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	30,897	10,495	41,392
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>30,897</u>	<u>10,495</u>	<u>41,392</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

5. MOVEMENT IN FUNDS - continued

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	102,091	(91,596)	10,495
TOTAL FUNDS	<u>102,091</u>	<u>(91,596)</u>	<u>10,495</u>

6. RELATED PARTY DISCLOSURES

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

During the year no payment or reimbursement of out-of-pocket expenses were made to trustees or third parties for expenses incurred by trustees.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOMING RESOURCES		
Voluntary income		
Donations	50,904	51,187
Total incoming resources	50,904	51,187
RESOURCES EXPENDED		
Costs of generating voluntary income		
Giani Ji	9,411	5,411
Kirtani/Jhtha	1,562	814
Langer/Seva	1,220	1,496
	12,193	7,721
Governance costs		
Accountancy	1,440	1,440
Other resources expended		
Insurance	1,784	1,788
Light & Heat	14,861	4,999
Pest Control	324	536
Postage	394	432
Repairs and Maintenance	8,320	8,220
Subscriptions	596	882
Cleaning	651	446
Telephone and Fax	1,191	1,132
Water and Rates	897	448
	29,018	18,883
Support costs		
Management		
Improvements to property	3,686	3,685
Fixtures and fittings	4,160	3,061
Computer equipment	3,060	3,249
	10,906	9,995
Total resources expended	53,557	38,039
Net (expenditure)/income	(2,653)	13,148

GURU GOBIND SINGH GURDWARA

England & Wales - Charity number 1156991

Accounts

REGISTERED CHARITY NUMBER: 1156991

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
Guru Gobind Singh Gurdwara

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021

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Guru Gobind Singh Gurdwara

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156991

Principal address

221 Mary Street
Balsall Heath
Birmingham
West Midlands
B12 9RN

Trustees

Gurmeet Singh
Suba Singh
Lackwant Singh
Nanak Singh

Independent examiner

Morgan Reach Chartered Certified Accountants
Morgan Reach House
136 Hagley Road
Birmingham
West Midlands
B16 9NX

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Guru Gobind Singh Gurdwara operates under a constitution adopted on 28 April 2004 and has been registered as a charity from 9 May 2014. Trustees are elected every five years and are persons of suitable background, who have understanding of the work undertaken by the charity and are supportive of its aims and objectives. Support and training are offered to new Trustees. No outside or related body is entitled to appoint Trustees. The Trustees agree to meet quarterly, as a minimum, in order to take responsibility for the direction and policy of the charity.

Risk management

The 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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to:

To advance the Sikh Religion in Birmingham Particularly in the doctrine of the Sri Guru Granth Sahib Ji in particular but not exclusively by:

1. Providing facilities for religious worship, ceremonies and celebrations of important religious festivals
2. To advance education for the public benefit in the Sikh ways of Life and worship among UK Citizens.
3. To promote the cause of mutual understanding and strengthen bonds between the Sikh and other communities.

Public benefit

Guru Gobind Singh Gurdwara confirm that the charity Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Guru Gobind Singh Gurdwara

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021

FINANCIAL REVIEW

Reserves policy

The Trustees have agreed that funds should not be allowed to fall below the level of one month's anticipated expenditure and aim to hold £100 in cash reserves, deemed necessary to cover running costs every day in the event of a major variation in circumstances. Spare reserves and unrestricted funds are monitored quarterly.

The results of the Charity for the year ended 31 December 2019 are set out in the financial statements.

The principal bank account continues to be with HSBC. All cheques and outgoing payments require the signature of two trustees/appointed officers.

Approved by order of the board of trustees on 8 April 2024 and signed on its behalf by:

L Singh - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GURU GOBIND SINGH GURDWARA

I report on the accounts for the year ended 31 December 2021, which are set out on pages four to nine.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Dr Kamran Shaikh
FCCA
Morgan Reach Chartered Certified Accountants
Morgan Reach House
136 Hagley Road
Birmingham
West Midlands
B16 9NX

9 April 2024

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		51,187	-	51,187	20,099
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		7,721	-	7,721	4,350
Governance costs		1,440	-	1,440	1,200
Other resources expended		28,878	-	28,878	17,339
Total resources expended		38,039	-	38,039	22,889
NET INCOMING/(OUTGOING) RESOURCES					
		13,148	-	13,148	(2,790)
RECONCILIATION OF FUNDS					
Total funds brought forward		30,897	-	30,897	33,687
TOTAL FUNDS CARRIED FORWARD		44,045	-	44,045	30,897

The notes form part of these financial statements

Guru Gobind Singh Gurdwara

BALANCE SHEET

At 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	3	20,125	-	20,125	17,555
CURRENT ASSETS					
Cash at bank and in hand		26,909	-	26,909	14,890
CREDITORS					
Amounts falling due within one year	4	(2,989)	-	(2,989)	(1,548)
NET CURRENT ASSETS		<u>23,920</u>	<u>-</u>	<u>23,920</u>	<u>13,342</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		44,045	-	44,045	30,897
NET ASSETS		<u>44,045</u>	<u>-</u>	<u>44,045</u>	<u>30,897</u>
FUNDS	5				
Unrestricted funds				<u>44,045</u>	<u>30,897</u>
TOTAL FUNDS				<u>44,045</u>	<u>30,897</u>

The financial statements were approved by the Board of Trustees on 8 April 2024 and were signed on its behalf by:

L Singh -Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

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

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

Tangible fixed assets

Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Computer Equipment - 25% straight line
- Furniture and Fixtures & Fittings - 20% reducing balance
- Improvements to the property - 33% straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

3. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2021	36,383	42,654	10,944	89,981
Additions	10,000	-	2,565	12,565
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	46,383	42,654	13,509	102,546
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 January 2021	36,383	28,109	7,934	72,426
Charge for year	3,686	3,061	3,248	9,995
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2021	40,069	31,170	11,182	82,421
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 December 2021	6,314	11,484	2,327	20,125
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2020	-	14,545	3,010	17,555
	<hr/>	<hr/>	<hr/>	<hr/>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other creditors	2,989	1,548
	<hr/>	<hr/>

5. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	30,897	13,148	44,045
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	30,897	13,148	44,045
	<hr/>	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,187	(38,039)	13,148
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>51,187</u>	<u>(38,039)</u>	<u>13,148</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted Funds			
General fund	33,687	(2,790)	30,897
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>33,687</u>	<u>(2,790)</u>	<u>30,897</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,099	(22,889)	(2,790)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>20,099</u>	<u>(22,889)</u>	<u>(2,790)</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	33,687	10,358	44,045
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>33,687</u>	<u>10,358</u>	<u>44,045</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

5. MOVEMENT IN FUNDS - continued

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	71,286	(60,928)	10,358
TOTAL FUNDS	<u>71,286</u>	<u>(60,928)</u>	<u>10,358</u>

6. RELATED PARTY DISCLOSURES

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

During the year no payment or reimbursement of out-of-pocket expenses were made to trustees or third parties for expenses incurred by trustees.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
INCOMING RESOURCES		
Voluntary income		
Donations	51,187	20,099
Total incoming resources	51,187	20,099
RESOURCES EXPENDED		
Costs of generating voluntary income		
Giani Ji	5,411	2,000
Kirtani/Jhtha	814	1,500
Langer/Seva	1,496	850
	<u>7,721</u>	<u>4,350</u>
Governance costs		
Accountancy	1,440	1,200
Other resources expended		
Insurance	1,788	1,972
Light & Heat	4,999	6,400
Pest Control	536	252
Postage	432	66
Repairs and Maintenance	8,220	308
Donations to Others	-	100
Subscriptions	882	457
Cleaning	446	-
Telephone and Fax	1,132	854
Water and Rates	448	742
	<u>18,883</u>	<u>11,151</u>
Support costs		
Management		
Improvements to property	3,685	1,548
Fixtures and fittings	3,061	3,636
Computer equipment	3,249	1,004
	<u>9,995</u>	<u>6,188</u>
Total resources expended	38,039	22,889
Net income/(expenditure)	<u>13,148</u>	<u>(2,790)</u>