

SANT BABA JOGINDER SINGH JI DOMELI CHARITABLE TRUST

England & Wales · Charity number 1172354

Details

Status Registered

Legal form CIO

Registered 2017-03-31

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

Contact

Address Gurdwara Pita Kalu Sahib
Cherry Orchard Road
Handsworth Wood
B20 2NG

Phone 07967789937

Email office@gpks.co.uk

Activities

Objects: 1) THE ADVANCEMENT OF THE SIKH RELIGION IN ACCORDANCE WITH THE TEACHINGS OF SRI GURU GRANTH SAHIB, IN PARTICULAR BUT NOT EXCLUSIVELY BY:A) THE PROVISION OF CENTRES OR SCHOOLS OR OTHER ESTABLISHMENTS FOR RELIGIOUS WORSHIP AND ANCILLARY EDUCATIONAL AND CULTURAL ACTIVITIES;B) FOSTERING BROTHERHOOD BETWEEN SIKHS IN PARTICULAR AND ALSO ALL FAITHS IN GENERAL;C) THE PREACHING, PRESERVATION AND PRACTICE OF THE SIKH TENETS IN THE MANNER ORIGINALLY LAID DOWN BY THE TEN GURUS;D) THE PROVISION OF ALL NECESSARY RELIGIOUS SERVICES AS REQUIRED BY THE SIKH FAITH AND THE PROVISION OF SPIRITUAL WELLBEING;2) THE PROMOTION AND PROTECTION OF GOOD EYE HEALTH IN THE PUNJAB REGION OF INDIA BY THE PROVISION OF A MEDICAL TEAM TO DETECT AND PREVENT EARLY SIGNS OF BLINDNESS AND VISUAL IMPAIRMENT IN INDIVIDUALS.

Activities: The advancement of the Sikh religion in accordance with Sri Guru Granth Sahib Ji. In particular but not exclusively by, the provision of a centre for religious worship and ancillary educational activities, fostering brotherhood between Sikhs and all faiths and the preaching, preservation and practice of the Sikh principles which have been laid by the Guru's.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- India
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£220,390	£121,810	-	-
2024-07-31	£185,727	£89,143	-	-
2023-07-31	£181,518	£47,426	-	-
2022-07-31	£255,942	£26,510	-	-
2021-07-31	£278,620	£37,942	-	-
2020-07-31	£164,194	£61,220	-	-

Trustees

Name	Role	Appointed
FUTI SINGH		2017-03-31
Gurutegh SINGH		2017-03-31
JOGINDER SINGH		2017-03-31

SANT BABA JOGINDER SINGH JI DOMELI CHARITABLE TRUST

England & Wales - Charity number 1172354

Accounts

Sant Baba Joginder Singh Ji Domeli Charitable Trust
(A Charitable Incorporated Organisation)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2025

Charity No. 1172354

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Sant Baba Joginder Singh Ji Domeli Charitable Trust
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

1

The Trustees present their report along with the financial statements of the charity for the year ended 31 July 2025. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

These accounts have been prepared from information held by the Trustees. They assume that arrangements will be established under which the Trust operates a place of worship and uses the donation income to maintain the property and fulfil its charitable objectives.

Reference and administrative information

Name of charity: Sant Baba Joginder Singh Ji Domeli Charitable Trust
Registered charity number: 1172354

Address for correspondence: 29 Warstone Drive
West Bromwich
B71 4BH

The trustees who served in the period were: Joginder Singh
Futi Singh
Edward Gurutegh Singh

Independent examiner: Michael Nielsen ACA
UHY Hacker Young (Birmingham) LLP
9-11 Vittoria Street
Birmingham
B1 3ND

Bank: Barclays Bank plc
Leicester
LE87 2BB

Structure, Governance and Management

Governing document

The Sant Baba Joginder Singh Ji Domeli Charitable Trust was established 31 March 2017 and is a charitable incorporated organisation regulated by the Charities Commission. It is a registered charity with charity number 1172354.

Recruitment and appointment of Trustees

The Trustees who served during the period covered by the accounts, and since year end, are set out in the reference and administration details on page 1. Day to day activities are managed by the Trustees. Any other items such as disposals are to be recommended by the Trusts and Charities Committee by Full Council. New Trustees are appointed by full council as seen fit, and inducted by existing Trustees on the objectives and governance policies of the Trust.

Objectives and Activities

The objects of the charity are set out as follows:

1) The advancement of the Sikh religion in accordance with the teachings of Sri Guru Granth Sahib, in particular but not exclusively by:

- a) The provision of centres or schools or other establishments for religious worship and ancillary educational and cultural activities;
- b) Fostering brotherhood between Sikhs in particular and also all faiths in general;
- c) The preaching, preservation and practice of the Sikh tenets in the manner originally laid down by the ten Gurus;
- d) The provision of all necessary religious services as required by the Sikh faith and the provision of spiritual wellbeing;
- e) Ensuring that all properties under the charity ownership are managed, maintained, and enhanced in order to adequately deliver the above objectives.

2) The promotion and protection of good eye health in the Punjab region of India by the provision of a medical team to detect and prevent early signs of blindness and visual impairment by individuals.

The charity owns a place of worship and it uses this asset to generate income to help deliver its objectives.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

Achievements and Performance

The main activities include daily religious programmes, which begin at 5am and conclude by 9pm, every day. On weekends and select religious festivals, prayers are recited continuously. Provision of Langar (communal kitchen) where vegetarian food is prepared and served freshly every day, at no cost to anyone who attends the Gurdwara, which can also be taken away for those who are unable to attend or vulnerable groups. Educational classes were mixed as online classes and in a purpose-built classroom. In order to meet its objectives, the Charity's ongoing activities cover the maintenance and upkeep of its land, which encompass a temple and its grounds.

We have taken the opportunity to revisit the current offerings which we feel have been restricted by the current building layout and space. To this end we have continued to work with consultants to present an application to the local council in pursuit of offering more for the local community by increasing the floorspace and enhancing facilities within which we can operate. The charity are still waiting on the approval of planning permission for the temple redevelopment, although the design has been completed. Despite the delays experienced to date, we remain confident of a favourable response from the Council before the end of the calendar year.

Financial Review

Unrestricted income for the year amounted to £220,390 (2024: £185,727), and the principal funding source is charitable donations.

Restricted income for the year amounted to nil.

Unrestricted expenditure totalled £111,823 (2024: £79,279) and of this £20,324 (2024: £6,719) is for repair and maintenance.

Restricted expenditure for the year amounted to £9,987 (2024: £9,864), which relates entirely to the depreciation charge on the tangible fixed assets.

The Trustees are of the opinion that the Balance Sheet discloses funds adequate for the purpose of fulfilling the obligations of the charity.

Reserves Policy

It is the policy of the charity to retain unrestricted funds which is equivalent to 12 months of core operating expenditure. Based on the current budget, this equates to approximately £80k.

Investment Policy

There is currently no investment policy in place, however the Trustees may implement such a policy if and when they see fit to aid in achieving the objectives of the trust.

All investments are subject to the Trustee Act 2000.

Remuneration Policy

Trustees act on a voluntary basis and therefore receive no remuneration.

Risk Management

The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

Systems are in place which likewise lessens any risk associated.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report 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 requires the Trustees to prepare financial statements for each

- 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
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time

Approved by the Trustees and signed on their behalf by:



Trustee: Edward Gurutegh Singh

18 May 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

I report to the charity trustees on my examination of the accounts of the Sant Baba Joginder Singh Ji Domeli Charitable Trust for the year ended 31 July 2025.

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 report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Michael Nielsen



.....

18 May 2026

Relevant professional qualification and body:

ACA - Chartered Accountant

UHY Hacker Young (Birmingham) LLP
9-11 Vittoria Street
Birmingham
B1 3ND

Sant Baba Joginder Singh Ji Domeli Charitable Trust
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2025


	Note	Unrestricted Funds £	Restricted Fixed Asset Funds £	Total 2025 £	Total 2024 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income					
Public Donations	1	220,390	-	220,390	183,333
Gift Aid	1	-	-	-	2,394
TOTAL INCOMING RESOURCES		220,390	-	220,390	185,727
RESOURCES EXPENDED					
Charitable Activities					
Management & Administration	2	82,770	9,987	92,757	64,426
Governance	3	2,460	-	2,460	2,340
Staff Costs	4	26,593	-	26,593	22,377
TOTAL RESOURCES EXPENDED		111,823	9,987	121,810	89,143
NET INCOMING/(OUTGOING) RESOURCES		108,567	(9,987)	98,580	96,584
Transfers between funds		(58,587)	58,587	-	-
NET MOVEMENT IN FUNDS		49,980	48,600	98,580	96,584
Fund Balances brought forward	10	925,138	492,733	1,417,871	1,321,287
FUND BALANCES CARRIED FORWARD	10	975,118	541,333	1,516,451	1,417,871

Sant Baba Joginder Singh Ji Domeli Charitable Trust
BALANCE SHEET AS AT 31 JULY 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible Assets	5	541,333	492,733
CURRENT ASSETS			
Debtors	7	1,844	1,648
Cash at Bank and in Hand	9	997,804	926,743
		999,648	928,391
LIABILITIES			
Amounts due within one year	8	24,530	3,253
NET CURRENT ASSETS		975,118	925,138
TOTAL ASSETS LESS CURRENT LIABILITIES		1,516,451	1,417,871
FUNDS			
Unrestricted Funds	10	975,118	925,138
Restricted Funds	10	541,333	492,733
TOTAL FUNDS		1,516,451	1,417,871

The financial statements on pages 5 to 12 were approved by the trustees and authorised for issue on 18 May 2026 and signed on their behalf by:

Name: **Edward Gurutegh Singh**

Signed 

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with 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), Charities SORP (FRS 102) 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP 2019.

Going Concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when, the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Grants

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability recognition

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

Governance and support costs

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

Critical accounting estimates and areas of judgement

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are the provision against doubtful debt and the deferred income estimation.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the Balance Sheet at cost and depreciated over their expected useful economic life. Where there are specific conditions attached to the funding requiring the continued use of the asset, the related grants are credited to a restricted fixed asset fund in the Statement of Financial Activities and carried forward in the Balance Sheet. Depreciation on the relevant assets is charged directly to the restricted fixed asset fund in the Statement of Financial Activities. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

Depreciation is provided on a straight line basis beginning in the year in which the asset is brought into use on the cost of tangible fixed assets, to write them down to their estimated residual values over their expected useful lives. The principal annual rates used for assets are:

Land and Buildings	2%
Fixtures and Fittings	15%

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

1	ANALYSIS OF INCOME	Unrestricted	Restricted	2025	2024
		Funds	Funds	£	£
		£	£	£	£
	Public Donations	220,390	-	220,390	183,333
	Gift Aid	-	-	-	2,394
	TOTAL INCOME	220,390	-	220,390	185,727
2	ANALYSIS OF EXPENDITURE			2025	2024
	Management & Administration			£	£
	Insurance			2,018	1,897
	Utilities			53,555	40,177
	Repairs and Maintenance			20,324	6,719
	Sundries			360	400
	Computer Costs			941	1,133
	Depreciation			9,987	9,864
	Professional Fees			5,573	4,236
				92,757	64,426
3	FEEs FOR EXAMINATION OF THE ACCOUNTS			2025	2024
				£	£
	Independent Examiner's fees			960	900
	Assurance services other than Independent Examination			1,500	1,440
				2,460	2,340
4	STAFF COSTS			2025	2024
a	Staff costs and employee benefits			£	£
	Salaries and wages			26,000	21,667
	Pension costs (defined contribution scheme)			593	494
				26,593	22,161
b	No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000				
c	Average head count in the year			2025	2024
	Charitable Activities			1	1
				1	1

5 TANGIBLE FIXED ASSETS	Freehold Land & Buildings £	Fixtures & Fittings £	Assets under Construction £	Total £
Cost				
At 1 August 2024	459,862	4,444	89,153	553,459
Additions	-	1,800	56,787	58,587
Disposals	-	-	-	-
At 31 July 2025	<u>459,862</u>	<u>6,244</u>	<u>145,940</u>	<u>612,046</u>
Depreciation				
At 1 August 2024	59,015	1,711	-	60,726
Disposals	-	-	-	-
Depreciation	9,197	790	-	9,987
At 31 July 2025	<u>68,212</u>	<u>2,501</u>	<u>-</u>	<u>70,713</u>
Net book value				
At 31 July 2024	<u>400,847</u>	<u>2,733</u>	<u>89,153</u>	<u>492,733</u>
At 31 July 2025	<u>391,650</u>	<u>3,743</u>	<u>145,940</u>	<u>541,333</u>
6 COMMITMENTS				
			2025	2024
			£	£
Contracted for, but not provided in the financial statements			-	-
Authorised by trustees, but not yet contracted			-	-
			<u>-</u>	<u>-</u>
			<u>-</u>	<u>-</u>
<p>The charity has ongoing plans to construct a new temple. At the reporting date, development activities are in progress and costs incurred to date have been recognised within assets under construction. Due to the nature of the project, including uncertainties around final design, timing, and funding arrangements, the trustees are unable to reliably quantify the total capital commitment at the balance sheet date. The trustees continue to monitor the project closely and will recognise further expenditure as it is incurred. Funding is expected to be met through a combination of existing reserves and future donations.</p>				
7 DEBTORS AND PREPAYMENTS				
			2025	2024
			£	£
Prepayments			1,844	1,648
			<u>1,844</u>	<u>1,648</u>
8 CREDITORS AND ACCRUALS				
			2025	2024
			£	£
Amounts due within one year:				
Accruals and deferred income			24,101	2,550
Other creditors			429	703
			<u>24,530</u>	<u>3,253</u>
9 CASH AT BANK AND IN HAND				
			2025	2024
			£	£
Cash at Bank			997,804	926,743
			<u>997,804</u>	<u>926,743</u>

10 CHARITY FUNDS

The income of funds of the charity comprise of the following balances for the year ended 31 July 2025:

	Balance at 1 August 2024	Incoming Resources	Resources Expended	Gains, Losses & Transfers	Balance at 31 July 2025
	£	£	£	£	£
Restricted Fixed Asset Fund					
Donated Assets	400,848	-	(9,197)	-	391,651
Capital Expenditure from Unrestricted Funds	91,885	-	(790)	58,587	149,682
	<u>492,733</u>	<u>-</u>	<u>(9,987)</u>	<u>58,587</u>	<u>541,333</u>
Unrestricted Funds					
Unrestricted Funds	925,138	220,390	(111,823)	(58,587)	975,118
	<u>925,138</u>	<u>220,390</u>	<u>(111,823)</u>	<u>(58,587)</u>	<u>975,118</u>

11 CHARITY FUNDS

The income of funds of the charity comprise of the following balances for the year ended 31 July 2024:

	Balance at 1 August 2024	Incoming Resources	Resources Expended	Gains, Losses & Transfers	Balance at 31 July 2025
	£	£	£	£	£
Restricted Fixed Asset Fund					
Donated Assets	410,045	-	(9,197)	-	400,848
Capital Expenditure from Unrestricted Funds	90,192	-	(667)	2,360	91,885
	<u>500,237</u>	<u>-</u>	<u>(9,864)</u>	<u>2,360</u>	<u>492,733</u>
Unrestricted Funds					
Unrestricted Funds	821,050	185,727	(79,279)	(2,360)	925,138
	<u>821,050</u>	<u>185,727</u>	<u>(79,279)</u>	<u>(2,360)</u>	<u>925,138</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of Net Assets between funds for the year ended 31 July 2025

	Unrestricted Funds £	Restricted Fixed Asset Funds £
Net Current Assets	975,118	-
Fixed Assets	-	541,333
	<u>975,118</u>	<u>541,333</u>

Analysis of Net Assets between funds for the year ended 31 July 2024

was as follows:

	Unrestricted Funds £	Restricted Fixed Asset Funds £
Net Current Assets	925,138	-
Fixed Assets	-	492,733
	<u>925,138</u>	<u>492,733</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

13 TRUSTEE REMUNERATION AND BENEFITS

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

14 TRANSACTIONS WITH RELATED PARTIES

During the year, the total amount of donations received from the trustees without conditions was £Nil (2024: £Nil).

SANT BABA JOGINDER SINGH JI DOMELI CHARITABLE TRUST

England & Wales - Charity number 1172354

Accounts

Sant Baba Joginder Singh Ji Domeli Charitable Trust
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REPORT AND FINANCIAL STATEMENTS
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Charity No. 1172354

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Financial Review

Unrestricted income for the year amounted to £185,727 (2023: £181,518), and the principal funding source is charitable donations.

Restricted income for the year amounted to nil.

Unrestricted expenditure totalled £79,279 (2023: £47,426) and of this £6,719 (2023: £9,871) is for repair and maintenance.

Restricted expenditure for the year amounted to £9,864 (2023: £9,864), which relates entirely to the depreciation charge on the tangible fixed assets.

The Trustees are of the opinion that the Balance Sheet discloses funds adequate for the purpose of fulfilling the obligations of the charity.

Reserves Policy

It is the policy of the charity to retain unrestricted funds which is equivalent to 12 months of core operating expenditure. Based on the current budget, this equates to approximately £80k.

Investment Policy

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- 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
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any

Approved by the Trustees and signed on their behalf by:



Trustee: Edward Gurutegh Singh

23 May 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2024

I report to the charity trustees on my examination of the accounts of the Sant Baba Joginder Singh Ji Domeli Charitable Trust for the year ended 31 July 2024.

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 report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

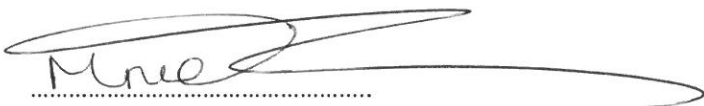
Independent examiner's statement

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

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Michael Nielsen



23 May 2025

Relevant professional qualification and body:

ACA - Chartered Accountant

UHY Hacker Young (Birmingham) LLP
9-11 Vittoria Street
Birmingham
B1 3ND


STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2024

	Note	Unrestricted Funds £	Restricted Fixed Asset Funds £	Total 2024 £	Total 2023 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income					
Public Donations	1	183,333	-	183,333	176,390
Gift Aid	1	2,394	-	2,394	5,128
TOTAL INCOMING RESOURCES		185,727	-	185,727	181,518
RESOURCES EXPENDED					
Charitable Activities					
Management & Administration	2	54,562	9,864	64,426	45,206
Governance	3	2,340	-	2,340	2,220
Staff Costs	4	22,377	-	22,377	-
TOTAL RESOURCES EXPENDED		79,279	9,864	89,143	47,426
NET INCOMING/(OUTGOING) RESOURCES		106,448	(9,864)	96,584	134,092
Transfers between funds		(2,360)	2,360	-	-
NET MOVEMENT IN FUNDS		104,088	(7,504)	96,584	134,092
Fund Balances brought forward	10	821,050	500,237	1,321,287	1,187,195
FUND BALANCES CARRIED FORWARD	10	925,138	492,733	1,417,871	1,321,287

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible Assets	5	492,733	500,237
CURRENT ASSETS			
Debtors	7	1,648	8,195
Cash at Bank and in Hand	9	926,743	815,285
		928,391	823,480
LIABILITIES			
Amounts due within one year	8	3,253	2,430
NET CURRENT ASSETS		925,138	821,050
TOTAL ASSETS LESS CURRENT LIABILITIES		1,417,871	1,321,287
FUNDS			
Unrestricted Funds	10	925,138	821,050
Restricted Funds	10	492,733	500,237
TOTAL FUNDS		1,417,871	1,321,287

The financial statements on pages 5 to 12 were approved by the trustees and authorised for issue on 23 May 2025 and signed on their behalf by:

Name: **Edward Gurutegh Singh**

Signed 

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with 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), Charities SORP (FRS 102) 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP 2019.

Going Concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when, the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Grants

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability recognition

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

Governance and support costs

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

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the Balance Sheet at cost and depreciated over their expected useful economic life. Where there are specific conditions attached to the funding requiring the continued use of the asset, the related grants are credited to a restricted fixed asset fund in the Statement of Financial Activities and carried forward in the Balance Sheet. Depreciation on the relevant assets is charged directly to the restricted fixed asset fund in the Statement of Financial Activities. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

Depreciation is provided on a straight line basis beginning in the year in which the asset is brought into use on the cost of tangible fixed assets, to write them down to their estimated residual values over their expected useful lives. The principal annual rates used for assets are:

Land and Buildings	2%
Fixtures and Fittings	15%

1	ANALYSIS OF INCOME	Unrestricted	Restricted	2024	2023
		Funds	Funds		
		£	£	£	£
	Public Donations	183,333	-	183,333	176,390
	Gift Aid	2,394	-	2,394	5,128
	TOTAL INCOME	185,727	-	185,727	181,518
2	ANALYSIS OF EXPENDITURE			2024	2023
	Management & Administration			£	£
	Insurance			1,897	1,696
	Utilities			40,177	23,475
	Repairs and Maintenance			6,719	9,871
	Sundries			400	300
	Computer Costs			1,133	-
	Depreciation			9,864	9,864
	Professional Fees			4,236	-
				64,426	45,206
3	FEES FOR EXAMINATION OF THE ACCOUNTS			2024	2023
				£	£
	Independent Examiner's fees			900	900
	Assurance services other than Independent Examination			1,440	1,320
				2,340	2,220
4	STAFF COSTS			2024	2023
a	Staff costs and employee benefits			£	£
	Salaries and wages			21,667	-
	Social security costs			-	-
	Pension costs (defined contribution scheme)			710	-
				22,377	-
b	No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000				
c	Average head count in the year			2024	2023
	Charitable Activities			1	-
				1	-

5	TANGIBLE FIXED ASSETS	Freehold Land & Buildings £	Fixtures & Fittings £	Assets under Construction £	Total £
	Cost				
	At 1 August 2023	459,862	4,444	86,793	551,099
	Additions	-	-	2,360	2,360
	Revaluations	-	-	-	-
	Disposals	-	-	-	-
	At 31 July 2024	<u>459,862</u>	<u>4,444</u>	<u>89,153</u>	<u>553,459</u>
	Depreciation				
	At 1 August 2023	49,817	1,045	-	50,862
	Disposals	-	-	-	-
	Depreciation	9,197	-	-	9,864
	Impairment	-	-	-	-
	At 31 July 2024	<u>59,014</u>	<u>1,045</u>	<u>-</u>	<u>60,726</u>
	Net book value				
	At 31 July 2023	<u>410,045</u>	<u>3,399</u>	<u>86,793</u>	<u>500,237</u>
	At 31 July 2024	<u>400,848</u>	<u>3,399</u>	<u>89,153</u>	<u>492,733</u>
				2024	2023
				£	£
6	COMMITMENTS				
	Contracted for, but not provided in the financial statements			-	-
	Authorised by trustees, but not yet contracted			-	-
				<u>-</u>	<u>-</u>
				2024	2023
				£	£
7	DEBTORS AND PREPAYMENTS				
	Prepayments			1,648	1,567
	Accrued Income			-	6,628
				<u>1,648</u>	<u>8,195</u>
				2024	2023
				£	£
8	CREDITORS AND ACCRUALS				
	Amounts due within one year:				
	Accruals and deferred income			2,550	2,430
	Other creditors			703	-
				<u>3,253</u>	<u>2,430</u>
				2024	2023
				£	£
9	CASH AT BANK AND IN HAND				
	Cash at Bank			926,743	815,285
				<u>926,743</u>	<u>815,285</u>

10 CHARITY FUNDS

The income of funds of the charity comprise of the following balances for the year ended 31 July 2024:

	Balance at 1 August 2023	Incoming Resources	Resources Expended	Gains, Losses & Transfers	Balance at 31 July 2024
	£	£	£	£	£
Restricted Fixed Asset Fund					
Donated Assets	410,045	-	(9,197)	-	400,848
Capital Expenditure from Unrestricted Funds	90,192	-	(667)	2,360	91,885
	<u>500,237</u>	<u>-</u>	<u>(9,864)</u>	<u>2,360</u>	<u>492,733</u>
Unrestricted Funds					
Unrestricted Funds	821,050	185,727	(79,279)	(2,360)	925,138
	<u>821,050</u>	<u>185,727</u>	<u>(79,279)</u>	<u>(2,360)</u>	<u>925,138</u>

11 CHARITY FUNDS

The income of funds of the charity comprise of the following balances for the year ended 31 July 2023:

	Balance at 1 August 2022	Incoming Resources	Resources Expended	Gains, Losses & Transfers	Balance at 31 July 2023
	£	£	£	£	£
Restricted Fixed Asset Fund					
Donated Assets	419,242	-	(9,197)	-	410,045
Capital Expenditure from Unrestricted Funds	55,231	-	(667)	35,628	90,192
	<u>474,473</u>	<u>-</u>	<u>(9,864)</u>	<u>35,628</u>	<u>500,237</u>
Unrestricted Funds					
Unrestricted Funds	712,722	181,518	(37,562)	(35,628)	821,050
	<u>712,722</u>	<u>181,518</u>	<u>(37,562)</u>	<u>(35,628)</u>	<u>821,050</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of Net Assets between funds for the year ended 31 July 2024

	Unrestricted Funds £	Restricted Fixed Asset Funds £
Net Current Assets	925,138	-
Fixed Assets	-	492,733
	<u>925,138</u>	<u>492,733</u>

Analysis of Net Assets between funds for the year ended 31 July 2023

was as follows:

	Unrestricted Funds £	Restricted Fixed Asset Funds £
Net Current Assets	821,050	-
Fixed Assets	-	500,237
	<u>821,050</u>	<u>500,237</u>

13 TRUSTEE REMUNERATION AND BENEFITS

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

14 TRANSACTIONS WITH RELATED PARTIES

During the year, the total amount of donations received from the trustees without conditions was £Nil (2023: £Nil).

SANT BABA JOGINDER SINGH JI DOMELI CHARITABLE TRUST

England & Wales - Charity number 1172354

Accounts

Sant Baba Joginder Singh Ji Domeli Charitable Trust
(A Charitable Incorporated Organisation)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2023

Charity No. 1172354

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Statement of Financial Activities	6
Balance Sheet	7
Accounting Policies	8-9
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Sant Baba Joginder Singh Ji Domeli Charitable Trust
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2023

1

The Trustees present their report along with the financial statements of the charity for the year ended 31 July 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

These accounts have been prepared from information held by the Trustees. They assume that arrangements will be established under which the Trust operates a place of worship and uses the donation income to maintain the property and fulfil its charitable objectives.

Reference and administrative information

Name of charity: Sant Baba Joginder Singh Ji Domeli Charitable Trust
Registered charity number: 1172354

Address for correspondence: 29 Warstone Drive
West Bromwich
B71 4BH

The trustees who served in the period were: Joginder Singh
Futi Singh
Edward Gurutegh Singh
Amandeep Singh Sodhi (Resigned 14.01.2023)

Independent examiner: Malcolm Winston FCCA
UHY Hacker Young (Birmingham) LLP
9-11 Vittoria Street
Birmingham
B1 3ND

Bank: Barclays Bank plc
Leicester
LE87 2BB

Structure, Governance and Management

Governing document

The Sant Baba Joginder Singh Ji Domeli Charitable Trust was established 31 March 2017 and is a charitable incorporated organisation regulated by the Charities Commission. It is a registered charity with charity number 1172354.

Recruitment and appointment of Trustees

The Trustees who served during the period covered by the accounts, and since year end, are set out in the reference and administration details on page 1. Day to day activities are managed by the Trustees. Any other items such as disposals are to be recommended by the Trusts and Charities Committee by Full Council. New Trustees are appointed by full council as seen fit, and inducted by existing Trustees on the objectives and governance policies of the Trust.

Objectives and Activities

The objects of the charity are set out as follows:

1) The advancement of the Sikh religion in accordance with the teachings of Sri Guru Granth Sahib, in particular but not exclusively by:

- a) The provision of centres or schools or other establishments for religious worship and ancillary educational and cultural activities;
- b) Fostering brotherhood between Sikhs in particular and also all faiths in general;
- c) The preaching, preservation and practice of the Sikh tenets in the manner originally laid down by the ten Gurus;
- d) The provision of all necessary religious services as required by the Sikh faith and the provision of spiritual wellbeing;
- e) Ensuring that all properties under the charity ownership are managed, maintained, and enhanced in order to adequately deliver the above objectives.

2) The promotion and protection of good eye health in the Punjab region of India by the provision of a medical team to detect and prevent early signs of blindness and visual impairment by individuals.

The charity owns a place of worship and it uses this asset to generate income to help deliver its objectives.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

Achievements and Performance

The main activities include daily religious programmes, which begin at 5am and conclude by 9pm, every day. On weekends and select religious festivals, prayers are recited continuously. Provision of Langar (communal kitchen) where vegetarian food is prepared and served freshly every day, at no cost to anyone who attends the Gurdwara, which can also be taken away for those who are unable to attend or vulnerable groups. Educational classes were mixed as online classes and in a purpose-built classroom. In order to meet its objectives, the Charity's ongoing activities cover the maintenance and upkeep of its land, which encompass a temple and its grounds.

We have taken the opportunity to revisit the current offerings which we feel have been restricted by the current building layout and space. To this end we have continued to work with consultants to present an application to the local council in pursuit of offering more for the local community by increasing the floorspace and enhancing facilities within which we can operate. The charity are still waiting on the approval of planning permission for the temple redevelopment, although the design has been completed.

Financial Review

Unrestricted income for the year amounted to £181,518 (2022: £255,942), and the principal funding source is charitable donations.

Restricted income for the year amounted to nil.

Unrestricted expenditure totalled £47,426 (2022: £36,085) and of this £9,871 (2022: £9,352) is for repair and maintenance.

Restricted expenditure for the year amounted to £9,864 (2022: £9,575), which relates entirely to the depreciation charge on the tangible fixed assets.

The Trustees are of the opinion that the Balance Sheet discloses funds adequate for the purpose of fulfilling the obligations of the charity.

Reserves Policy

It is the policy of the charity to retain unrestricted funds, which are the free reserves of the charity, accumulated through the collection of donations. This provides sufficient funds to cover 12 months estimated operating costs.

Investment Policy

There is currently no investment policy in place, however the Trustees may implement such a policy if and when they see fit to aid in achieving the objectives of the trust.

All investment is subject to the Trustee Act 2000.

Remuneration Policy

Trustees act on a voluntary basis and therefore receive no remuneration.

Risk Management

The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

Systems are in place which likewise lessens any risk associated.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report 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 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 of the charity for that period. In preparing these 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; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and 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 the Trustees and signed on their behalf by:



Trustee: Edward Gurutegh Singh

24 May 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2023

I report to the charity trustees on my examination of the accounts of the Sant Baba Joginder Singh Ji Domeli Charitable Trust for the year ended 31 July 2023.

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 report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

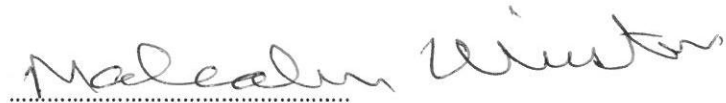
Independent examiner's statement

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

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Malcolm Winston



.....

24 May 2024

Relevant professional qualification and body:

FCCA - Qualified Accountant

UHY Hacker Young (Birmingham) LLP
9-11 Vittoria Street
Birmingham
B1 3ND


STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2023

	Note	Unrestricted Funds £	Restricted Fixed Asset Funds £	Total 2023 £	Total 2022 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income					
Public Donations	1	176,390	-	176,390	252,910
Gift Aid	1	5,128	-	5,128	3,032
TOTAL INCOMING RESOURCES		181,518	-	181,518	255,942
RESOURCES EXPENDED					
Charitable Activities					
Management & Administration	2	35,342	9,864	45,206	33,985
Governance	3	2,220	-	2,220	2,100
TOTAL RESOURCES EXPENDED		37,562	9,864	47,426	36,085
NET INCOMING/(OUTGOING) RESOURCES		143,956	(9,864)	134,092	219,857
Transfers between funds		(35,628)	35,628	-	-
NET MOVEMENT IN FUNDS		108,328	25,764	134,092	219,857
Fund Balances brought forward	9	712,722	474,473	1,187,195	967,338
FUND BALANCES CARRIED FORWARD	9	821,050	500,237	1,321,287	1,187,195

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	4	500,237	474,473
CURRENT ASSETS			
Debtors	6	8,195	2,882
Cash at Bank and in Hand	8	815,285	712,330
		823,480	715,212
LIABILITIES			
Amounts due within one year	7	2,430	2,490
NET CURRENT ASSETS		821,050	712,722
TOTAL ASSETS LESS CURRENT LIABILITIES		1,321,287	1,187,195
FUNDS			
Unrestricted Funds	9	821,050	712,722
Restricted Funds	9	500,237	474,473
TOTAL FUNDS		1,321,287	1,187,195

The financial statements on pages 6 to 12 were approved by the trustees and authorised for issue on 24 May 2024 and signed on their behalf by:

Name: **Edward Gurutegh Singh**

Signed


Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with 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), Charities SORP (FRS 102) 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP 2019.

Going Concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when, the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Grants

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability recognition

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

Governance and support costs

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

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the Balance Sheet at cost and depreciated over their expected useful economic life. Where there are specific conditions attached to the funding requiring the continued use of the asset, the related grants are credited to a restricted fixed asset fund in the Statement of Financial Activities and carried forward in the Balance Sheet. Depreciation on the relevant assets is charged directly to the restricted fixed asset fund in the Statement of Financial Activities. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

Depreciation is provided on a straight line basis beginning in the year in which the asset is brought into use on the cost of tangible fixed assets, to write them down to their estimated residual values over their expected useful lives. The principal annual rates used for assets are:

Land and Buildings	2%
Fixtures and Fittings	15%

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

1 ANALYSIS OF INCOME	Unrestricted	Restricted	2023	2022
	Funds	Funds		
	£	£	£	£
Public Donations	176,390	-	176,390	252,910
Gift Aid	5,128	-	5,128	3,032
TOTAL INCOME	181,518	-	181,518	255,942

2 ANALYSIS OF EXPENDITURE	2023	2022
	£	£
Management & Administration		
Insurance	1,696	1,552
Utilities	23,475	12,696
Repairs and Maintenance	9,871	9,352
Sundries	300	300
Depreciation	9,864	9,575
Professional Fees	-	510
	45,206	33,985

3 FEES FOR EXAMINATION OF THE ACCOUNTS	2023	2022
	£	£
Independent Examiner's fees	900	840
Assurance services other than Independent Examination	1,320	1,260
	2,220	2,100

4 TANGIBLE FIXED ASSETS	Freehold Land & Buildings	Fixtures & Fittings	Assets under Construction	Total
	£	£	£	£
Cost				
At 1 August 2022	459,862	4,444	51,165	515,471
Additions	-	-	35,628	35,628
At 31 July 2023	459,862	4,444	86,793	551,099
Depreciation				
At 1 August 2022	40,620	378	-	40,998
Depreciation	9,197	667	-	9,864
At 31 July 2023	49,817	1,045	-	50,862
Net book value				
At 31 July 2022	419,242	4,066	51,165	474,473
At 31 July 2023	410,045	3,399	86,793	500,237

5 COMMITMENTS	2023	2022
	£	£
Contracted for, but not provided in the financial statements	-	23,985
Authorised by trustees, but not yet contracted	-	-
	-	23,985

	2023	2022
	£	£
6 DEBTORS AND PREPAYMENTS		
Prepayments	1,567	1,382
Accrued Income	6,628	1,500
	<u>8,195</u>	<u>2,882</u>
	2023	2022
	£	£
7 CREDITORS AND ACCRUALS		
Amounts due within one year:		
Accruals and deferred income	2,430	2,490
	<u>2,430</u>	<u>2,490</u>
	2023	2022
	£	£
8 CASH AT BANK AND IN HAND		
Cash at Bank	815,285	712,330
	<u>815,285</u>	<u>712,330</u>

9 CHARITY FUNDS

The income of funds of the charity comprise of the following balances for the year ended 31 July 2023:

	Balance at 1 August 2022	Incoming Resources	Resources Expended	Gains, Losses & Transfers	Balance at 31 July 2023
	£	£	£	£	£
Restricted Fixed Asset Fund					
Donated Assets	419,242		(9,197)		410,045
Capital Expenditure from Unrestricted Funds	55,231		(667)	35,628	90,192
	<u>474,473</u>	-	<u>(9,864)</u>	<u>35,628</u>	<u>500,237</u>
Unrestricted Funds					
Unrestricted Funds	712,722	181,518	(37,562)	(35,628)	821,050
	<u>712,722</u>	<u>181,518</u>	<u>(37,562)</u>	<u>(35,628)</u>	<u>821,050</u>

10 CHARITY FUNDS

The income of funds of the charity comprise of the following balances for the year ended 31 July 2022:

	Balance at 1 August 2021	Incoming Resources	Resources Expended	Gains, Losses & Transfers	Balance at 31 July 2022
	£	£	£	£	£
Restricted Fixed Asset Fund					
Donated Assets	428,439	-	(9,197)	-	419,242
Capital Expenditure from Unrestricted Funds	-	-	(378)	55,609	55,231
	<u>428,439</u>	-	<u>(9,575)</u>	<u>55,609</u>	<u>474,473</u>
Unrestricted Funds					
Unrestricted Funds	538,899	255,942	(26,510)	(55,609)	712,722
	<u>538,899</u>	<u>255,942</u>	<u>(26,510)</u>	<u>(55,609)</u>	<u>712,722</u>

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted Funds £	Restricted Fixed Asset Funds £
Analysis of Net Assets between funds		
Net Current Assets	821,050	-
Fixed Assets	-	500,237
	<u>821,050</u>	<u>500,237</u>

Analysis of Net Assets between funds for the year ended 31 July 2022
was as follows:

	Unrestricted Funds £	Restricted Fixed Asset Funds £
Net Current Assets	712,722	-
Fixed Assets	-	474,473
	<u>712,722</u>	<u>474,473</u>

12 TRUSTEE REMUNERATION AND BENEFITS

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

13 TRANSACTIONS WITH RELATED PARTIES

During the year, the total amount of donations received from the trustees without conditions was £Nil (2022: £Nil).

SANT BABA JOGINDER SINGH JI DOMELI CHARITABLE TRUST

England & Wales - Charity number 1172354

Accounts

Sant Baba Joginder Singh Ji Domeli Charitable Trust
(A Charitable Incorporated Organisation)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2022

Charity No. 1172354

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The Trustees present their report along with the financial statements of the charity for the year ended 31 July 2022. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

These accounts have been prepared from information held by the Trustees. They assume that arrangements will be established under which the Trust operates a place of worship and uses the donation income to maintain the property and fulfil its charitable objectives.

Reference and administrative information

Name of charity:	Sant Baba Joginder Singh Ji Domeli Charitable Trust
Registered charity number:	1172354
Address for correspondence:	29 Warstone Drive West Bromwich B71 4BH
The trustees who served in the period were:	Edward Gurutegh Singh Joginder Singh Futi Singh Amandeep Singh Sodhi
Independent examiner:	Malcolm Winston FCCA UHY Hacker Young (Birmingham) LLP 9-11 Vittoria Street Birmingham B1 3ND
Bank:	Barclays Bank plc Leicester LE87 2BB

Structure, Governance and Management

Governing document

The Sant Baba Joginder Singh Ji Domeli Charitable Trust was established 31 March 2017 and is a charitable incorporated organisation regulated by the Charities Commission. It is a registered charity with charity number 1172354.

Recruitment and appointment of Trustees

The Trustees who served during the period covered by the accounts, and since year end, are set out in the reference and administration details on page 1. Day to day activities are managed by the Trustees. Any other items such as disposals are to be recommended by the Trusts and Charities Committee by Full Council. New Trustees are appointed by full council as seen fit, and inducted by existing Trustees on the objectives and governance policies of the Trust.

Objectives and Activities

The objects of the charity are set out as follows:

1) The advancement of the Sikh religion in accordance with the teachings of Sri Guru Granth Sahib, in particular but not exclusively by:

- a) The provision of centres or schools or other establishments for religious worship and ancillary educational and cultural activities;
- b) Fostering brotherhood between Sikhs in particular and also all faiths in general;
- c) The preaching, preservation and practice of the Sikh tenets in the manner originally laid down by the ten Gurus;
- d) The provision of all necessary religious services as required by the Sikh faith and the provision of spiritual wellbeing;
- e) Ensuring that all properties under the charity ownership are managed, maintained, and enhanced in order to adequately deliver the above objectives.

2) The promotion and protection of good eye health in the Punjab region of India by the provision of a medical team to detect and prevent early signs of blindness and visual impairment by individuals.

The charity owns a place of worship and it uses this asset to generate income to help deliver its objectives.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

Achievements and Performance

The main activities include daily religious programmes, which begin at 5am and conclude by 9pm, every day. On weekends and select religious festivals, prayers are recited continuously. Provision of Langar (communal kitchen) where vegetarian food is prepared and served freshly every day, at no cost to anyone who attends the Gurdwara, which can also be taken away for those who are unable to attend or vulnerable groups. Educational classes were mixed as online classes and in a purpose built classroom, where covid permitted. In order to meet its objectives, the Charity's ongoing activities cover the maintenance and upkeep of its land, which encompass a temple and its grounds.

Having successfully navigated through the traumatic time imposed by the covid pandemic, the Trustees and community have consciously maintained the good habits instilled as part of the covid learning.

We have also taken the opportunity to revisit the current offerings which we feel have been restricted by the current building layout and space. To this end we have continued to work with consultants to present an application to the local council in pursuit of offering more for the local community by increasing the floorspace and enhancing facilities within which we can operate.

Financial Review

Unrestricted income for the year amounted to £255,942 (2021: £278,620), and the principal funding source is charitable donations.

Restricted income for the year amounted to nil.

Unrestricted expenditure totalled £26,510 (2021: £28,745) and of this £9,352 (2021: £9,794) is for repair and maintenance.

Restricted expenditure for the year amounted to £9,575 (2021: £9,197), which relates entirely to the depreciation charge on the tangible fixed assets.

The Trustees are of the opinion that the Balance Sheet discloses funds adequate for the purpose of fulfilling the obligations of the charity.

Reserves Policy

It is the policy of the charity to retain unrestricted funds, which are the free reserves of the charity, accumulated through the collection of donations. This provides sufficient funds to cover 12 months estimated operating costs.

Investment Policy

There is currently no investment policy in place, however the Trustees may implement such a policy if and when they see fit to aid in achieving the objectives of the trust.

All investment is subject to the Trustee Act 2000.

Remuneration Policy

Trustees act on a voluntary basis and therefore receive no remuneration.

Risk Management

The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

Systems are in place which likewise lessens any risk associated.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report 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 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 of the charity for that period. In preparing these 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; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and 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 the Trustees and signed on their behalf by:



Trustee: Edward Gurutegh Singh

19/05/2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2022

I report to the charity trustees on my examination of the accounts of the Sant Baba Joginder Singh Ji Domeli Charitable Trust for the year ended 31 July 2022.

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 report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Malcolm Winston



19/05/2023

Relevant professional qualification and body:

FCCA - Qualified Accountant

UHY Hacker Young (Birmingham) LLP
9-11 Vittoria Street
Birmingham
B1 3ND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2022

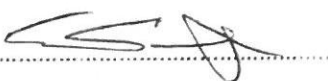
	Note	Unrestricted Funds £	Restricted Fixed Asset Funds £	Total 2022 £	Total 2021 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income					
Public Donations	1	252,910	-	252,910	264,861
Gift Aid	1	3,032	-	3,032	13,759
TOTAL INCOMING RESOURCES		255,942	-	255,942	278,620
RESOURCES EXPENDED					
Charitable Activities					
Management & Administration	2	24,410	9,575	33,985	36,142
Governance	3	2,100	-	2,100	1,800
TOTAL RESOURCES EXPENDED		26,510	9,575	36,085	37,942
NET INCOMING/(OUTGOING) RESOURCES		229,432	(9,575)	219,857	240,678
Transfers between funds		(55,609)	55,609	-	-
NET MOVEMENT IN FUNDS		173,823	46,034	219,857	240,678
Fund Balances brought forward	9	538,899	428,439	967,338	726,660
FUND BALANCES CARRIED FORWARD	9	712,722	474,473	1,187,195	967,338

Sant Baba Joginder Singh Ji Domeli Charitable Trust
BALANCE SHEET AS AT 31 JULY 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible Assets	4	474,473	428,439
CURRENT ASSETS			
Debtors	6	2,882	16,566
Cash at Bank and in Hand	8	712,330	526,113
		715,212	542,679
LIABILITIES			
Amounts due within one year	7	2,490	3,780
NET CURRENT ASSETS		712,722	538,899
TOTAL ASSETS LESS CURRENT LIABILITIES		1,187,195	967,338
FUNDS			
Unrestricted Funds	9	712,722	538,899
Restricted Funds	9	474,473	428,439
TOTAL FUNDS		1,187,195	967,338

The financial statements on pages 6 to 12 were approved by the trustees and authorised for issue on 19 May 2023 and signed on their behalf by:

Name: **Edward Gurutegh Singh**

Signed 

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with 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), Charities SORP (FRS 102) 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP 2019.

Going Concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when, the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Grants

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability recognition

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

Governance and support costs

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

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the Balance Sheet at cost and depreciated over their expected useful economic life. Where there are specific conditions attached to the funding requiring the continued use of the asset, the related grants are credited to a restricted fixed asset fund in the Statement of Financial Activities and carried forward in the Balance Sheet. Depreciation on the relevant assets is charged directly to the restricted fixed asset fund in the Statement of Financial Activities. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

Depreciation is provided on a straight line basis beginning in the year in which the asset is brought into use on the cost of tangible fixed assets, to write them down to their estimated residual values over their expected useful lives. The principal annual rates used for assets are:

Land and Buildings	2%
Fixtures and Fittings	15%

1 ANALYSIS OF INCOME	Unrestricted	Restricted	2022	2021
	Funds	Funds		
	£	£	£	£
Public Donations	252,910	-	252,910	264,861
Gift Aid	3,032	-	3,032	13,759
TOTAL INCOME	255,942	-	255,942	278,620

2 ANALYSIS OF EXPENDITURE	2022	2021
	£	£
Management & Administration		
Insurance	1,552	1,428
Utilities	12,696	13,989
Repairs and Maintenance	9,352	9,794
Sundries	300	360
Depreciation	9,575	9,197
Professional Fees	510	1,374
	33,985	36,142

3 FEES FOR EXAMINATION OF THE ACCOUNTS	2022	2021
	£	£
Independent Examiner's fees	840	720
Assurance services other than Independent Examination	1,260	1,080
	2,100	1,800

4 TANGIBLE FIXED ASSETS	Freehold Land & Buildings	Fixtures & Fittings	Assets under Construction	Total
	£	£	£	£
Cost				
At 1 August 2021	459,862	-	-	459,862
Additions	-	4,444	51,165	55,609
At 31 July 2022	459,862	4,444	51,165	515,471
Depreciation				
At 1 August 2021	31,423	-	-	31,423
Depreciation	9,197	378	-	9,575
At 31 July 2022	40,620	378	-	40,998
Net book value				
At 31 July 2021	428,439	-	-	428,439
At 31 July 2022	419,242	4,066	51,165	474,473

5 COMMITMENTS	2022	2021
	£	£
Contracted for, but not provided in the financial statements	23,985	-
Authorised by trustees, but not yet contracted	-	-
	23,985	-

	2022	2021
	£	£
6 DEBTORS AND PREPAYMENTS		
Prepayments	1,382	14,865
Accrued Income	1,500	1,701
	<u>2,882</u>	<u>16,566</u>
7 CREDITORS AND ACCRUALS		
Amounts due within one year:		
Accruals and deferred income	2,490	3,780
	<u>2,490</u>	<u>3,780</u>
8 CASH AT BANK AND IN HAND		
Cash at Bank	712,330	526,113
	<u>712,330</u>	<u>526,113</u>

9 CHARITY FUNDS

The income of funds of the charity comprise of the following balances for the year ended 31 July 2022:

	Balance at 1 August 2021	Incoming Resources	Resources Expended	Gains, Losses & Transfers	Balance at 31 July 2022
	£	£	£	£	£
Restricted Fixed Asset Fund					
Donated Assets	428,439	-	(9,197)	-	419,242
Capital Expenditure from Unrestricted Funds	-	-	(378)	55,609	55,231
	<u>428,439</u>	<u>-</u>	<u>(9,575)</u>	<u>55,609</u>	<u>474,473</u>
Unrestricted Funds					
Unrestricted Funds	538,899	255,942	(26,510)	(55,609)	712,722
	<u>538,899</u>	<u>255,942</u>	<u>(26,510)</u>	<u>(55,609)</u>	<u>712,722</u>

10 CHARITY FUNDS

The income of funds of the charity comprise of the following balances for the year ended 31 July 2021:

	Balance at 1 August 2020	Incoming Resources	Resources Expended	Gains, Losses & Transfers	Balance at 31 July 2021
	£	£	£	£	£
Restricted Fixed Asset Fund					
Donated Assets	437,636	-	(9,197)	-	428,439
Capital Expenditure from Unrestricted Funds	-	-	-	-	-
	<u>437,636</u>	<u>-</u>	<u>(9,197)</u>	<u>-</u>	<u>428,439</u>
Unrestricted Funds					
Unrestricted Funds	289,024	278,620	(28,745)	-	538,899
	<u>289,024</u>	<u>278,620</u>	<u>(28,745)</u>	<u>-</u>	<u>538,899</u>

11 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Fixed Asset Funds £
Analysis of Net Assets between funds		
Net Current Assets	712,722	-
Fixed Assets	-	474,473
	<u>712,722</u>	<u>474,473</u>

Analysis of Net Assets between funds for the year ended 31 July 2021
 was as follows:

	Unrestricted Funds £	Restricted Fixed Asset Funds £
Net Current Assets	538,899	-
Fixed Assets	-	428,439
	<u>538,899</u>	<u>428,439</u>

12 TRUSTEE REMUNERATION AND BENEFITS

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

13 TRANSACTIONS WITH RELATED PARTIES

During the year, the total amount of donations received from the trustees without conditions was £Nil (2021: £1,253).

SANT BABA JOGINDER SINGH JI DOMELI CHARITABLE TRUST

England & Wales - Charity number 1172354

Accounts

Sant Baba Joginder Singh Ji Domeli Charitable Trust
(A Charitable Incorporated Organisation)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2021

Charity No. 1172354

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These accounts have been prepared from information held by the Trustees. They assume that arrangements will be established under which the Trust operates a place of worship and uses the donation income to maintain the property and fulfil its charitable objectives.

Reference and administrative information

Name of charity: Sant Baba Joginder Singh Ji Domeli Charitable Trust
Registered charity number: 1172354

Address for correspondence: 29 Warstone Drive
West Bromwich
B71 4BH

The trustees who served in the period were: Edward Gurutegh Singh
Joginder Singh
Futi Singh
Amandeep Singh Sodhi

Independent examiner: Malcolm Winston FCCA
UHY Hacker Young (Birmingham) LLP
9-11 Vittoria Street
Birmingham
B1 3ND

Bank: Barclays Bank plc
Leicester
LE87 2BB

Structure, Governance and Management

Governing document

The Sant Baba Joginder Singh Ji Domeli Charitable Trust was established 31 March 2017 and is a charitable incorporated organisation regulated by the Charities Commission. It is a registered charity with charity number 1172354.

Recruitment and appointment of Trustees

The Trustees who served during the period covered by the accounts, and since year end, are set out in the reference and administration details on page 1. Day to day activities are managed by the Trustees. Any other items such as disposals are to be recommended by the Trusts and Charities Committee by Full Council. New Trustees are appointed by full council as seen fit, and inducted by existing Trustees on the objectives and governance policies of the Trust.

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Financial Review

Unrestricted income for the year amounted to £278,620, and the principal funding source is charitable donations.

Restricted income for the year amounted to nil.

Unrestricted expenditure totalled £28,745 and of this £9,794 is for repair and maintenance.

Restricted expenditure for the year amounted to £9,197, which relates entirely to the depreciation charge on land & buildings.

The Trustees are of the opinion that the Balance Sheet discloses funds adequate for the purpose of fulfilling the obligations of the charity.

Reserves Policy

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Investment Policy

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Trustees act on a voluntary basis and therefore receive no remuneration.

Risk Management

The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

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- 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; and
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The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 the Trustees and signed on their behalf by:

Trustee: Amandeep Singh Sodhi

23/05/2022



EDWARD GURUTEGH SINGH



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2021

I report to the charity trustees on my examination of the accounts of the Sant Baba Joginder Singh Ji Domeli Charitable Trust for the year ended 31 July 2021.

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 report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Malcolm Winston



23/05/2022

Relevant professional qualification and body:

FCCA - Qualified Accountant

UHY Hacker Young (Birmingham) LLP
9-11 Vittoria Street
Birmingham
B1 3ND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2021

	Note	Unrestricted Funds £	Restricted Fixed Asset Funds £	Total 2021 £	Total 2020 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income					
Donations (Public Donations)	5	264,861	-	264,861	164,194
HMRC Gift Aid	5	13,759	-	13,759	-
TOTAL INCOMING RESOURCES		278,620	-	278,620	164,194
RESOURCES EXPENDED					
Charitable Activities					
Management & Administration	6	26,945	9,197	36,142	59,420
Governance	7	1,800	-	1,800	1,800
TOTAL RESOURCES EXPENDED		28,745	9,197	37,942	61,220
NET INCOMING/(OUTGOING) RESOURCES		249,875	(9,197)	240,678	102,974
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		249,875	(9,197)	240,678	102,974
Fund Balances brought forward	4	289,024	437,636	726,660	623,686
FUND BALANCES CARRIED FORWARD	4	538,899	428,439	967,338	726,660

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible Assets	1	428,439	437,635
CURRENT ASSETS			
Debtors	2	16,566	1,173
Cash at Bank and in Hand		526,113	291,451
		542,679	292,624
LIABILITIES			
Amounts due within one year	3	3,780	3,600
NET CURRENT ASSETS		538,899	289,024
TOTAL ASSETS LESS CURRENT LIABILITIES		967,338	726,660
FUNDS			
Unrestricted Funds	4	538,899	289,024
Restricted Funds	4	428,439	437,636
TOTAL FUNDS		967,338	726,660

The financial statements on pages 6 to 11 were approved by the trustees and authorised for issue on 23 May 2022 and signed on their behalf by:

Name: **Amandeep Singh Sodhi**

EDWARD GURTEGH SINGH

Signed



Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Charities SORP (FRS 102) 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP 2019.

Going Concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Grants

Grants receivable are credited to income in the year to which they relate.

Tangible Fixed Assets

Assets costing £500 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the Balance Sheet at cost and depreciated over their expected useful economic life. Where there are specific conditions attached to the funding requiring the continued use of the asset, the related grants are credited to a restricted fixed asset fund in the Statement of Financial Activities and carried forward in the Balance Sheet. Depreciation on the relevant assets is charged directly to the restricted fixed asset fund in the Statement of Financial Activities. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

Depreciation is provided on a straight line basis beginning in the year in which the asset is brought into use on the cost of tangible fixed assets, to write them down to their estimated residual values over their expected useful lives. The principal annual rates used for assets are:

Land and Buildings

2%

1 TANGIBLE FIXED ASSETS

	Land and Buildings	Total
	£	£
Cost		
At 1 August 2020	459,862	459,862
Additions	-	-
Disposals	-	-
At 31 July 2021	<u>459,862</u>	<u>459,862</u>
 Depreciation		
At 1 August 2020	22,227	22,227
Charged in year	9,197	9,197
Disposals	-	-
At 31 July 2021	<u>31,424</u>	<u>31,424</u>
 Net book value		
At 31 July 2020	<u>437,635</u>	<u>437,635</u>
At 31 July 2021	<u>428,438</u>	<u>428,438</u>

	2021	2020
	£	£
2 DEBTORS		
Prepayments and accrued income	16,566	1,173
	<u>16,566</u>	<u>1,173</u>

	2021	2020
3 LIABILITIES		
Amounts due within one year:		
Accruals and deferred income	3,780	3,600
	<u>3,780</u>	<u>3,600</u>

4 FUNDS	Unrestricted	Restricted Fixed Asset
	£	£
At 1 August 2020	289,024	437,636
Surplus/(Deficit) for year	249,875	(9,197)
At 31 July 2021	<u>538,899</u>	<u>428,439</u>
Unrestricted funds are designated as follows:		
- General unrestricted reserves	<u>538,899</u>	
	<u>538,899</u>	

The Charity is carrying funds of £967,338. £538,899 is general unrestricted reserves and £428,439 is restricted fixed assets reserves.

Analysis of Net Assets between funds	Unrestricted	Restricted Fixed Assets
	£	£
Net Current Assets	538,899	-
Fixed Assets	-	428,439
	<u>538,899</u>	<u>428,439</u>

Analysis of Net Assets between funds for prior year 31 July 2020 was as follows:

Analysis of Net Assets between funds for prior year 31 July 2020 was as follows:	Unrestricted	Restricted Fixed Assets
	£	£
Net Current Assets	289,024	-
Fixed Assets	-	437,636
	<u>289,024</u>	<u>437,636</u>

5 DONATIONS

Donations (See Note 8)

- Unrestricted
 - Restricted

Total 2021	Total 2020
£	£
278,620	164,194
-	-
<u>278,620</u>	<u>164,194</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

	Total 2021	Total 2020
6 RESOURCES EXPENDED		
Management & Administration	£	£
Insurance	1,428	1,292
Utilities	13,989	33,209
Repairs and Maintenance	9,794	13,634
Sundries	360	2,088
Depreciation	9,197	9,197
Professional Fees	1,374	-
	<u>36,142</u>	<u>59,420</u>
	Total 2021	Total 2020
	£	£
7 Governance Costs		
Accountancy Fees	720	720
Fees paid to Independent Examiner	1,080	1,080
	<u>1,800</u>	<u>1,800</u>
	Total 2021	Total 2020
	£	£
8 DONATIONS		
Other Donations from the Public	264,861	164,194
HMRC Gift Aid	13,759	-
	<u>278,620</u>	<u>164,194</u>

9 TRUSTEES REMUNERATION & EXPENSES

No remuneration or expenses were paid to trustees during the year.

10 RELATED PARTY TRANSACTIONS

During the year, the total amount of donations received from the trustees without conditions was £1,253 (2020: nil).

SANT BABA JOGINDER SINGH JI DOMELI CHARITABLE TRUST

England & Wales - Charity number 1172354

Accounts

Sant Baba Joginder Singh Ji Domeli Charitable Trust
(A Charitable Incorporated Organisation)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2020

Charity No. 1172354

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The Trustees present their report along with the financial statements of the charity for the year ended 31 July 2020. The financial statements have been prepared in accordance with the accounting policies set out in the notes thereto and comply with the charity's trust deed and applicable law.

These accounts have been prepared from information held by the Trustees. They assume that arrangements will be established under which the Trust operates a place of worship and uses the donation income to maintain the property and fulfil its charitable objectives.

Reference and administrative information

Name of charity: Sant Baba Joginder Singh Ji Domeli Charitable Trust
Registered charity number: 1172354

Address for correspondence: 29 Warstone Drive
West Bromwich
B71 4BH

The trustees who served in the period were: Edward Gurutegh Singh
Amandeep Singh Sodhi
Futi Singh
Joginder Singh
Varinder Singh

Independent examiner: Malcolm Winston FCCA
UHY Hacker Young (Birmingham) LLP
9-11 Vittoria Street
Birmingham
B1 3ND

Bank: Barclays Bank plc
Leicester
LE87 2BB

Structure, Governance and Management

Governing document

The Sant Baba Joginder Singh Ji Domeli Charitable Trust was established 31 March 2017 and is a charitable incorporated organisation regulated by the Charities Commission. It is a registered charity with charity number 1172354.

Recruitment and appointment of Trustees

The Trustees who served during the period covered by the accounts, and since year end, are set out in the reference and administration details on page 1. Day to day activities are managed by the Trustees. Any other items such as disposals are to be recommended by the Trusts and Charities Committee by Full Council. New Trustees are appointed by full council as seen fit, and inducted by existing Trustees on the objectives and governance policies of the Trust.

Objectives and Activities

The objects of the charity are set out as follows:

- 1) The advancement of the Sikh religion in accordance with the teachings of Sri Guru Granth Sahib, in particular but not exclusively by:
 - a) The provision of centres or schools or other establishments for religious worship and ancillary educational and cultural activities;
 - b) Fostering brotherhood between Sikhs in particular and also all faiths in general;
 - c) The preaching, preservation and practice of the Sikh tenets in the manner originally laid down by the ten Gurus;
 - d) The provision of all necessary religious services as required by the Sikh faith and the provision of spiritual wellbeing;
- 2) The promotion and protection of good eye health in the Punjab region of India by the provision of a medical team to detect and prevent early signs of blindness and visual impairment by individuals.

The charity owns a place of worship and it uses this asset to generate income to help deliver its objectives.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives set.

Achievements and Performance

The main activities include daily religious programmes, which begin at 5am and conclude by 9pm, every day. On weekends and select religious festivals, prayers are recited continuously. Provision of Langar (communal kitchen) where vegetarian food is prepared and served freshly every day, at no cost to anyone who attends the Gurdwara, which can also be taken away for those who are unable to attend or vulnerable groups. Educational classes were mixed as online classes and in a purpose built classroom, where COVID permitted. In order to meet its objectives, the Charity's ongoing activities cover the maintenance and upkeep of its land, which encompass a temple and its grounds.

Financial Review

Unrestricted income for the year amounted to £164,194 and the principal funding source is charitable donations.

Restricted income for the year amounted to nil.

Unrestricted expenditure totalled £52,023 and of this £13,634 is for repair and maintenance.

Restricted expenditure for the period amounted to £9,197, depreciation of the building.

The Trustees are of the opinion that the Balance Sheet discloses funds adequate for the purpose of fulfilling the obligations of the charity.

Reserves Policy

It is the policy of the charity to retain unrestricted funds, which are the free reserves of the charity, accumulated through the collection of donations. This provides sufficient funds to cover 12 months estimated operating costs.

Investment Policy

There is currently no investment policy in place, however the Trustees may implement such a policy if and when they see fit to aid in achieving the objectives of the trust.

All investment is subject to the Trustee Act 2000.

Remuneration Policy

Trustees act on a voluntary basis and therefore receive no remuneration.

Risk Management

The Trustees keep under review the major strategic and operational risks which the charity faces and are satisfied that systems have been established in order to minimise the possible effects of such risks on the charity.

Systems are in place which likewise lessens any risk associated.

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees are responsible for preparing the Annual Report 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 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 of the charity for that period. In preparing these 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; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and 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 the Trustees and signed on their behalf by:



Trustee: Amandeep Singh Sodhi

Date: 26 May 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2020

I report to the charity trustees on my examination of the accounts of the Sant Baba Joginder Singh Ji Domeli Charitable Trust for the year ended 31 July 2020.

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 report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Malcolm Winston



26 May 2021

Relevant professional qualification and body:

FCCA - Qualified Accountant

UHY Hacker Young (Birmingham) LLP
9-11 Vittoria Street
Birmingham
B1 3ND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2020

	Note	Unrestricted Funds £	Restricted Fixed Asset Funds £	Total 2020 £	Total 2019 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income					
Donations (Public Donations)	5	164,194		164,194	152,225
Donations (KBHSD Limited Donations)	5	-		-	(7,779)
Investment Income	6			-	-
TOTAL INCOMING RESOURCES		164,194	-	164,194	144,446
RESOURCES EXPENDED					
Charitable Activities					
Charitable activities	8	-		-	2,604
Management & Administration	9	50,223	9,197	59,420	114,752
Governance	10	1,800		1,800	1,800
TOTAL RESOURCES EXPENDED		52,023	9,197	61,220	119,156
NET INCOMING/(OUTGOING) RESOURCES		112,171	(9,197)	102,974	25,290
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		112,171	(9,197)	102,974	25,290
Fund Balances brought forward	4	176,853	446,833	623,686	598,396
FUND BALANCES CARRIED FORWARD	4	289,024	437,636	726,660	623,686

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible Assets	1	437,635	446,833
CURRENT ASSETS			
Debtors	2	1,173	1,057
Cash at Bank and in Hand		291,451	179,396
		<u>292,624</u>	<u>180,453</u>
LIABILITIES			
Amounts due within one year	3	3,600	3,600
NET CURRENT ASSETS		<u>289,024</u>	<u>176,853</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>726,660</u>	<u>623,686</u>
FUNDS			
Unrestricted Funds	4	289,024	176,853
Restricted Funds	4	437,636	446,833
TOTAL FUNDS		<u>726,660</u>	<u>623,686</u>

The financial statements on pages 6 to 12 were approved by the trustees and authorised for issue on 26 May 2021 and signed on their behalf by:

Name: **Amandeep Singh Sodhi**

Signed 

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Charities SORP (FRS 102) 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP 2019.

Going Concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Grants

Grants receivable are credited to income in the year to which they relate.

Tangible Fixed Assets

Assets costing £500 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or from the private sector, they are included in the Balance Sheet at cost and depreciated over their expected useful economic life. Where there are specific conditions attached to the funding requiring the continued use of the asset, the related grants are credited to a restricted fixed asset fund in the Statement of Financial Activities and carried forward in the Balance Sheet. Depreciation on the relevant assets is charged directly to the restricted fixed asset fund in the Statement of Financial Activities. Where tangible fixed assets have been acquired with unrestricted funds, depreciation on such assets is charged to the unrestricted fund.

Depreciation is provided on a straight line basis beginning in the year in which the asset is brought into use on the cost of tangible fixed assets, to write them down to their estimated residual values over their expected useful lives. The principal annual rates used for assets are:

Land and Buildings

2%

1 TANGIBLE FIXED ASSETS

	Land and Buildings	Total
	£	£
Cost		
At 1 August 2019	459,862	459,862
Additions	-	-
Disposals	-	-
At 31 July 2020	<u>459,862</u>	<u>459,862</u>
Depreciation		
At 1 August 2019	13,029	13,029
Charged in year	9,197	9,197
Disposals	-	-
At 31 July 2020	<u>22,227</u>	<u>22,227</u>
Net book value		
At 31 July 2019	<u>446,833</u>	<u>446,833</u>
At 31 July 2020	<u>437,635</u>	<u>437,635</u>

	2020	2019
	£	£
2 DEBTORS		
Prepayments and accrued income	<u>1,173</u>	<u>1,057</u>
	<u>1,173</u>	<u>1,057</u>

	2020	2019
3 LIABILITIES		
Amounts due within one year:		
Accruals and deferred income	<u>3,600</u>	<u>3,600</u>
	<u>3,600</u>	<u>3,600</u>

	Unrestricted	Restricted Fixed Asset
	£	£
4 FUNDS		
At 1 August 2019	176,853	446,833
Surplus / (Deficit) for period	112,171	(9,197)
At 31 July 2020	<u>289,024</u>	<u>437,636</u>

Unrestricted funds are designated as follows:

- General unrestricted reserves

289,024
<u>289,024</u>

4 FUNDS (CONT'D)

The Charity is carrying funds of £726,660. £289,024 is general unrestricted reserves and £437,636 is restricted fixed assets reserves.

	Unrestricted £	Restricted Fixed Assets £
Analysis of Net Assets between funds		
Net Current Assets	289,024	-
Fixed Assets	-	437,636
	<u>289,024</u>	<u>437,636</u>

Analysis of Net Assets between funds for prior year 31 July 2019 was as follows:

	Unrestricted £	Restricted Fixed Assets £
Net Current Assets	176,853	-
Fixed Assets	-	446,833
	<u>176,853</u>	<u>446,833</u>

5 DONATIONS

Donations (See Note 11)

- Unrestricted
- Restricted

	Total 2020 £	Total 2019 £
	164,194	144,446
	-	-
	<u>164,194</u>	<u>144,446</u>

6 INVESTMENT INCOME

Bank Interest

	Total 2020 £	Total 2019 £
	-	-
	<u>-</u>	<u>-</u>

7 STAFF COSTS

Wages & Salaries
Social Security Costs

	Total 2020 £	Total 2019 £
	-	-
	-	-
	<u>-</u>	<u>-</u>

There were no staff employed by the charity in either the current or the previous year.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2020

	Total 2020 £	Total 2019 £
8 RESOURCES EXPENDED		
Charitable Activities		
Food donations	-	1,804
Cost of raising funds	-	800
	<u>-</u>	<u>2,604</u>
9 RESOURCES EXPENDED		
Management & Administration		
Insurance	1,292	1,218
Utilities	33,209	4,206
Repairs and Maintenance	13,634	95,899
Sundries	2,088	400
Depreciation	9,197	13,029
	<u>59,420</u>	<u>114,752</u>
10 Governance Costs		
Accountancy Fees	720	720
Fees paid to Independent Examiner	1,080	1,080
	<u>1,800</u>	<u>1,800</u>
11 DONATIONS		
Other Donations from the Public	164,194	152,225
Other Donations from companies owned by the Trustees	-	(7,779)
	<u>164,194</u>	<u>144,446</u>

12 TRUSTEES REMUNERATION & EXPENSES

No remuneration or expenses were paid to trustees during the year.

13 RELATED PARTY TRANSACTIONS

Edward Singh and Amandeep Sodhi are Trustees of Sant Baba Joginder Singh Ji Domeli Charitable Trust and Directors of Kuteeya-Baba Harbans Singh Domeli Limited. During the year, the Charitable Trust paid corporation tax on behalf of the Company of nil (2019: £5,829) and professional fees of nil (2019: £1,950).