

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

Sant Baba Joginder Singh Ji Domeli Charitable Trust
BALANCE SHEET AS AT 31 JULY 2020

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	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
		292,624	180,453
LIABILITIES			
Amounts due within one year	3	3,600	3,600
NET CURRENT ASSETS		289,024	176,853
TOTAL ASSETS LESS CURRENT LIABILITIES		726,660	623,686
FUNDS			
Unrestricted Funds	4	289,024	176,853
Restricted Funds	4	437,636	446,833
TOTAL FUNDS		726,660	623,686

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

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2020**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
	289,024	437,636

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
	176,853	446,833

5 DONATIONS

Donations (See Note 11)

- Unrestricted
- Restricted

Total 2020 £	Total 2019 £
164,194	144,446
-	-
164,194	144,446

6 INVESTMENT INCOME

Bank Interest

Total 2020 £	Total 2019 £
-	-
-	-
-	-

7 STAFF COSTS

Wages & Salaries

Social Security Costs

Total 2020 £	Total 2019 £
-	-
-	-
-	-

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
	-	2,604

	Total 2020 £	Total 2019 £
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
	59,420	114,752

	Total 2020 £	Total 2019 £
10 Governance Costs		
Accountancy Fees	720	720
Fees paid to Independent Examiner	1,080	1,080
	1,800	1,800

	Total 2020 £	Total 2019 £
11 DONATIONS		
Other Donations from the Public	164,194	152,225
Other Donations from companies owned by the Trustees	-	(7,779)
	164,194	144,446

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).