

**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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The Trustees present their report along with the financial statements of the charity for the year ended 31 July 2021. 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;
- 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 £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**

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**

**23/05/2022**



EDWARD GURUTEKH SINGH



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

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



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

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%

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

**1 TANGIBLE FIXED ASSETS**

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

**2 DEBTORS**

Prepayments and accrued income

<b>2021</b>	<b>2020</b>
<b>£</b>	<b>£</b>
<u>16,566</u>	<u>1,173</u>
<u><b>16,566</b></u>	<u><b>1,173</b></u>

**3 LIABILITIES**

Amounts due within one year:  
Accruals and deferred income

<b>2021</b>	<b>2020</b>
<u>3,780</u>	<u>3,600</u>
<u><b>3,780</b></u>	<u><b>3,600</b></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	<b>538,899</b>	<b>428,439</b>
Unrestricted funds are designated as follows:		
- General unrestricted reserves	538,899	
	<b>538,899</b>	

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

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

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
	<b>289,024</b>	<b>437,636</b>

**5 DONATIONS**

Donations (See Note 8)

- Unrestricted  
- Restricted

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

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021**

	<b>Total 2021</b>	<b>Total 2020</b>
<b>6 RESOURCES EXPENDED</b>		
<b>Management &amp; Administration</b>	<b>£</b>	<b>£</b>
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	-
	<b>36,142</b>	<b>59,420</b>

	<b>Total 2021</b>	<b>Total 2020</b>
<b>7 Governance Costs</b>	<b>£</b>	<b>£</b>
Accountancy Fees	720	720
Fees paid to Independent Examiner	1,080	1,080
	<b>1,800</b>	<b>1,800</b>

	<b>Total 2021</b>	<b>Total 2020</b>
<b>8 DONATIONS</b>	<b>£</b>	<b>£</b>
Other Donations from the Public	264,861	164,194
HMRC Gift Aid	13,759	-
	<b>278,620</b>	<b>164,194</b>

**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).