

**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**

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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 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 £
<b>INCOMING RESOURCES</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<b>255,942</b>	<b>-</b>	<b>255,942</b>	<b>278,620</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities					
Management & Administration	2	24,410	9,575	33,985	36,142
Governance	3	2,100	-	2,100	1,800
<b>TOTAL RESOURCES EXPENDED</b>		<b>26,510</b>	<b>9,575</b>	<b>36,085</b>	<b>37,942</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>229,432</b>	<b>(9,575)</b>	<b>219,857</b>	<b>240,678</b>
Transfers between funds		(55,609)	55,609	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>173,823</b>	<b>46,034</b>	<b>219,857</b>	<b>240,678</b>
Fund Balances brought forward	9	538,899	428,439	967,338	726,660
<b>FUND BALANCES CARRIED FORWARD</b>	9	<b>712,722</b>	<b>474,473</b>	<b>1,187,195</b>	<b>967,338</b>



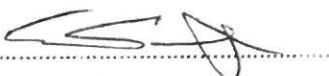
**Sant Baba Joginder Singh Ji Domeli Charitable Trust**  
**BALANCE SHEET AS AT 31 JULY 2022**

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

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
<b>TOTAL INCOME</b>	<b>255,942</b>	<b>-</b>	<b>255,942</b>	<b>278,620</b>

2 ANALYSIS OF EXPENDITURE	2022	2021
<b>Management &amp; Administration</b>	<b>£</b>	<b>£</b>
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
	<b>33,985</b>	<b>36,142</b>

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
	<b>2,100</b>	<b>1,800</b>

4 TANGIBLE FIXED ASSETS	Freehold Land & Buildings	Fixtures & Fittings	Assets under Construction	Total
	£	£	£	£
<b>Cost</b>				
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
<b>Depreciation</b>				
At 1 August 2021	31,423	-	-	31,423
Depreciation	9,197	378	-	9,575
At 31 July 2022	40,620	378	-	40,998
<b>Net book value</b>				
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	-	-
	<b>23,985</b>	<b>-</b>

	2022	2021
	£	£
<b>6 DEBTORS AND PREPAYMENTS</b>		
Prepayments	1,382	14,865
Accrued Income	1,500	1,701
	<u>2,882</u>	<u>16,566</u>
<b>7 CREDITORS AND ACCRUALS</b>		
	£	£
Amounts due within one year:		
Accruals and deferred income	2,490	3,780
	<u>2,490</u>	<u>3,780</u>
<b>8 CASH AT BANK AND IN HAND</b>		
	£	£
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
	£	£	£	£	£
<b>Restricted Fixed Asset Fund</b>					
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>
<b>Unrestricted Funds</b>					
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
	£	£	£	£	£
<b>Restricted Fixed Asset Fund</b>					
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>
<b>Unrestricted Funds</b>					
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
	<b>712,722</b>	<b>474,473</b>

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
	<b>538,899</b>	<b>428,439</b>

**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).